commonweal

The Editors
ARE NUCLEAR
WARS 'WINNABLE'?

ONE DOLLAR

MARCH 28, 1980

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Correspondence

The February 1 issue

Charlotte, N.C.

To the Editors: Your February 1 issue was quite a delight—one of the best I recall in the thirty years of more or less faithfully reading your publication. Your editorial and the article by Bernard J. Cooke were excellent. The Charles Davis piece and the responses were a joy.

Father McKenzie's response proves once again that he is perhaps the only writer in America who can say the truth and still stay with his old commitments with intellectual honesty.

Ms. Leckey wisely writes in a manner that will not endanger her job, and protecting one's job is not an unworthy human activity in most cases.

It may be that the only unalloyed good result of Vatican II is the fact one can now read Martin E. Marty for his gentle, Christian (in whatever best terms Davis, McKenzie or Marty would define that word) insights and understandings without having to sneak and read "heretical" publications to find his wisdom.

Could Ms. Fiorenza be in the same position as a member of the black community writing that black people are determined to improve the percentage of blacks in the Ku Klux Klan?

Pastor Neuhaus (after he got over his dudgeon about Professor Davis calling his book "not new") rather shrewdly points out that Davis's problems with the ecclesiastical institutions are Roman Catholic not "Christian."

I have no idea how long you can keep it up, but it is good while it lasts.

JOHN VICKERS

An anti-Catholic magazine

Olyphant, Pa.

To the Editors: On the surface it seems that *Commonweal* is an anti-Catholic magazine trading under Catholic auspices. I am sure this seems rather harsh, but I am somewhat taken aback by the position taken by several of the writers in the Feb. 1 issue. All of the articles that I read criticize the present church, and the papacy. Frankly, I learned nothing from the articles, was made aware of no new theological truth and was counseled by the articles to feel insecure being a member of my church. . . . In all that I have read in this issue, I discern a great amount of pride on the part of the authors, reflected in their obstinacy. The humble Catholic places all of his fears and doubts in Christ's hands, through his church, and faces the future unafraid and happy; the theologian seeking the truth via reason, fails in his search, fails to see the imperfection of the reasoning process, and is made miserable. . . .

I enjoy speculating on many of the doctrines of my church, those that are as well as those that are not. However, when my position differs from that of the church I find refuge in the knowledge of my ignorance. The theologian, feeling that his reasoning has brought him to the truth, criticizes those who do not agree with his position. The question is raised in my mind, which of us is happier, the theologian or me. If I find happiness, through submission to Christ through His church, and mindful of the fact that God is the Source of all happiness and the theologian finds unhappiness in his position, which might very well be the result of intellectual pride, which of us is going in the right direction? If, in my dealings with Christ I am to become childlike and submissive to Him through his church, who is to say that a theologian is less a theologian when he adopts a similar posture?

. . . St. Thomas Aquinas is the classic example of the intellectual giant. He was a great theologian whose investigation into the nature of God was of immense proportions. On the other hand, Saint John of the Cross did not want to tax his intellectual faculties in trying to achieve a personal knowledge and intimacy with God. He simply shut out all of his thinking, blanking his mind, and let Christ work in him. Which of the two would have a more intimate knowledge of God? I would vote in favor of Saint John of the Cross. . . .

I am just a simple ordinary Catholic. Unfortunately, I feel that much of what I have seen in *Commonweal* is not going to inspire or direct people like me, but rather, it will create doubt and dissention. . . .

JAMES J. CLAUSS

Need for firm hand

Lynn, Mass.

To the Editors: From reading magazines like *Commonweal*, I gather a portion of the intelligentsia in the church is in near hysteria over Pope John Paul II's attempt to bring order out of chaos. However, to many of us out in the boondocks Pope John Paul's actions appear necessary and justifiable. The article by Charles Davis in your magazine [Feb. 1] is a perfect example of why a firm hand is needed. Whether those who wrote in disagreement with Davis realize it or not, much of what passes for "modern" theology sadly reads—at least to one untrained in religious studies and to one not part of the university fraternity—just as arrogant, narrow-minded (only liberal orthodoxy is really Christian), and egocentric as the Davis piece. JOHN M. BRESNAHAN, JR.

An ex-Catholic view

Crete, Il.

To the Editores: Having earlier had my own personal confrontation with power in the church, I remember drawing comfort from Charles Davis's decision to leave. However, I must agree aith Richard J. Neuhaus's response to Davis's excellent statement. As I, an ex-Catholic, see it, Neuhaus states the central issue: "In truth, his [Davis's] protests against religious authority are peculiarly and parochially Roman Catholic.

(Continued on page 190)

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'WINNING' A NUCLEAR WAR?

PERHAPS INSPIRED by President Carter's statement that Afghanistan represents "the most serious threat to world peace since the Second World War," those who whisper that we could win a nuclear war seem to be multiplying. Typical of those who hold such a view is Republican hopeful George Bush. Interviewed in the *Los Angeles Times* by Robert Scheer, Bush first criticized Mr. Carter for knocking out of his budget the MX missile, the new manned bomber, and various naval improvements. Scheer then went on:

SCHEER: Don't you reach a point with these strategic weapons where you can wipe each other out so many times and no one wants to use them or be willing to use them, that it really doesn't matter whether you're ten percent or two percent lower or higher?

BUSH: Yes, if you believe that there is no such thing as a winner in a nuclear exchange, that argument makes a little sense. I don't believe that.

SCHEER: How do you win in a nuclear exchange?

BUSH: You have a survivability of command and control, survivability of industrial potential, protection of a percentage of your citizens, and you have a capability that inflicts more damage on the opposition than it can inflict upon you. That's the way you can have a winner, and the Soviet Union's planning is based on the ugly concept of a winner in a nuclear exchange.

SCHEER: Do you mean like five percent would survive?

BUSH: More than that—if everybody fired everything he had, you'd have more than that survive.

Mr. Bush's view, however startling to many citizens, is unfortunately only the tip of an iceberg. A significant party of military strategists has been toying not only with survival after nuclear war but with the "winnability" of such a war. Their arguments, needless to say, are caught up in the mirror logic of all deterrence thinking (e.g., if the Soviets believe in "winnability" and we don't believe in "winnability," they may imagine a psychological advantage leading them to make threats, whereas if we, too, believe in "winnability," then . . . etc.). These arguments also partake of what McGeorge Bundy once called the "unreal world" of think-tank calculations and simulated warfare, where nuclear "exchanges" are carefully calibrated and great cities are "taken out" with all the abstract neatness of removing a chess piece.

The degree of dangerous illusion fostered by such talk was illustrated at a two-day symposium held in Cambridge not long after Mr. Bush's interview. The meeting was sponsored by a group of doctors, Physicians for Social Responsibility, who believe the world has tolerated the danger of nuclear weapons too long. The theme of the symposium was easily stated: a nuclear war would have no winners and would cause far greater devastation than most Americans realize, probably destroying all

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civilization as we know it. Meeting as they did just outside of Boston, the doctors and other scientists outlined the immediate and long-term effects of a nuclear war on that city. A 20-megaton bomb dropped on Boston would cause total destruction inside a circle with a radius of four miles. That one bomb—by no means the most powerful in either the U.S. or Soviet arsenal—would create a crater half a mile in diameter and several hundred feet deep. Not a single building would be left standing. At least 2.2 million people out of a population of three million would be killed in the first blast and subsequent firestorm. Many of the survivors would be badly burned and otherwise wounded, and it is likely that most of those not killed quickly would eventually become casualties. Bomb shelters would give no protection but would themselves become ovens and pressure cookers. As Anthony Lewis of the *New York Times* noted, people forty miles away looking in the direction of the blast would be blinded by retinal burns. Most of Boston's great hospitals would be destroyed, and of the 6,500 doctors in the area, almost 5000 would be dead and only 900 in physical condition to work. If doctors spent an average of fifteen minutes with each injured person and worked sixteen hours a day, it would take about three weeks for each casualty to be seen once. Over and over again the participating doctors and nurses were told that to plan civil defense measures or to draw up blueprints for medical services after a nuclear attack is madness. Survivors of a nuclear attack would be in a race to create a life support system before available food and other supplies ran out; that race would likely be lost, with the probable result the creation of a primitive society where scattered bands of people competed for scarce resources.

All in all, the scenario presented at the symposium was thoroughly chilling. It was based, it should be noted, on Boston's being hit with only one bomb; in fact, in a real war a city like Boston or New York might be hit not by one but by scores of such bombs. The conclusion of the symposium was unmistakable; all thought of winning a nuclear war is foolish, damnably so. Even calculations of how to survive a nuclear war are dangerous, it was argued, in that they increase the likelihood of such a war. In keeping with this finding, at the conclusion of the symposium its organizers sent telegrams to President Carter and to Soviet leader Leonid Brezhnev expressing their alarm at "an international political climate that increasingly presents nuclear war as a rational possibility." That sentiment was repeated in a subsequent newspaper advertisement asking all to join in an appeal for a reduction in U.S.-Soviet tensions, a ban on the use of nuclear weapons and gradual nuclear disarmament. All nations, they said, must act now to prevent World War III.

It will take more than appeals to achieve these goals, especially since citizens in Moscow are not allowed to place similar advertisements. The politics of disarmament are complicated and must be conducted on many fronts. One of the most urgent, however, is to oppose this tendency, increasing among both strategists and politicians, to consider nuclear war a "rational possibility."

(c) *Punch*, Scully

"Colonel, don't you think it's terrible that violence has fallen into irresponsible hands?"

Northern Ireland

POST-NOBEL DECLINE

PEACE PEOPLE FALL ON HARD TIMES

THE TRAGIC DEATHS of three children, one a baby, spawned a Peace Movement in Ulster which produced two Nobel prizewinners, renewed confidence and self-respect among the Northern Irish people and won for the peace workers international recognition and support. Now, the "Peace People" movement is in its death throes, destroyed by internal dissent and external criticism.

The deaths of the three Maguire children were tragedy enough. They died when a car, driven by a wounded IRA man, plowed into them, following a shoot-out with British troops. Only a month ago, their mother, Anne, the victim of a cumulative despair, took her own life in an especially ghastly way. A few weeks after that the life blood of the Peace People was ebbing.

The three children's death brought such an outcry from the housewives of their Belfast district, that soon they were to be joined by hundreds, then thousands of Catholics and Protestants who wanted to show the world that Ulster's community as a whole despised violence. The children's aunt, Mairead Corrigan, a secretary, became a leader of that movement with her friend, Betty Williams, together with a journalist-adviser, Ciaran McKeown.

The world focused on the clearly spontaneous actions of those women and their supporters. Their early rallies and marches, attended by thousands of Catholics and Protestants—perhaps truly communicating with each other for the first time—dominated the sectarian atmosphere of Belfast and elsewhere.

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The huge joyous crowds were a challenge to both the IRA and Protestant extremists in the heydays of 1976 and 1977. The participants suffered verbal and physical abuse from the bigots, and the carping censure of the cynics.

Now, active support for the Peace People is probably under two hundred, and limited essentially to Belfast. There has been no major rally since 1977 and the movement has deep financial problems.

Money had seemed the least of the Peace People's worries shortly after its inception. Norway alone that year (1976) gave $400,000. There was still more to come. Most of that money has now gone; the rest is tied up in the movement's headquarters, in loans they gave to small businesses, and in a youth club in West Belfast.

The early days of the Peace People echoed with simple appeals—show support for peace by marching for it; build new friendships among Catholics and Protestants through the rallies and marches. As winter in 1976-77 set in—discouraging further outdoor meetings—the momentum of growing numbers began to slow down.

The leaders were faced with the problem of harnessing and holding onto the significant support they had attracted. That required more organized, sophisticated methods, some argued—but organization and sophistication were the antithesis of the spontaneity from which the movement sprang.

The future conflict was to be between the pragmatists and the philosophers in the movement. The philosopher-king was Ciaran McKeown, who devised schemes of personal government for the movement which could be applied and perhaps extended eventually to change Northern Ireland society's structure, he said—a tall order indeed, since the political parties and churches had failed to achieve that. The more pragmatic wing wanted to concentrate instead on building up branches of the movement in local communities, arranging holidays abroad or at home for ghetto children and organizing football games between Protestant and Catholic teenagers.

A significant falling-off in support for the leaders came in 1977 after Betty Williams and Mairead Corrigan won the Nobel Peace Prize of $170,000. They each kept $50,000 in lieu of salary and expenses. This damaged their credibility badly in Northern Ireland. International travel by the leaders to raise more funds attracted further criticism—despite the benefits for the movement as a whole. Williams, Corrigan and McKeown were accused of being away from Ulster too much on "pleasure jaunts."

By mid- to late 1977, membership had fallen dramatically. Shortly after that, to widen the movement's already dwindling religious base, a former moderate Protestant politician, Peter McLachlan, was brought into the leadership. His role was to allocate peace funds to selected local firms for job creation but the sums involved were small and produced few new jobs. Other money was given to community groups but much of this effort was a duplication of government or voluntary agencies' efforts, which were on a far wider scale anyway. Loans were given, too—many still unpaid.

More than $75,000 went on buying a headquarters for the movement and about the same amount was spent on the foreign trips. Still more cash was spent on salaried staff and on producing a newspaper for the organization—largely McKeown's brainchild. Its circulation is under 2,000. As support declined and finances diminished, internal squabbling increased, and alongside this, the movement took—or was persuaded by McKeown to take—stands on controversial issues.

The policy and personality arguments which tore the movement apart centered increasingly around McKeown. He pioneered the movement's stand on special "emergency status" for convicted terrorists in Ulster's jails—drawing criticism from the Protestant community, and most moderates, and winning the movement only very minimal support in the communities the prisoners came from. McKeown's own stand may have been taken, in some senses, to compensate for an earlier call to ghetto-dwellers to give information on terrorism to the police. The culmination of McKeown's position came at a recent pro-IRA rally in Dublin where he appeared on the platform. His appearance outraged McLachlan, Betty Williams, and others.

An executive member of the Peace People said: "There was a basic disagreement over whether to start with visible political problems such as emergency status for prisoners or reform of repressive security legislation which were seen as fundamental sources of division and violence or, to search primarily for issues which Catholics and Protestants had in *common*."

In the middle of last month the people of Northern Ireland saw the internal squabbling acted out on television with McLachlan saying he had been accused by McKeown and others of incompetence in administering the movement's funds—probably an unfair charge. Now the new leader of the movement is Mairead Corrigan. McKeown remains a close adviser. Williams has resigned. McLachlan, too.

"Somewhere along the line, we lost sight of the basic simplicity of our message," said Betty Williams in the U.S. recently. "We got organized, which is maybe the worst thing we could have done."

To conclude, however, that people in Ireland have given up the struggle for peace is wrong. The Peace People may have passed on, but there are dozens of similar groups working quietly on reconciliation work both North and South. It is useful to name some—Glencree, Corrymeela, Protestant and Catholic Encounter, Women Together, Peace Point, Witness for Peace, the Southern Movement for Peace, Cooperation North.

The Peace People were rightly acknowledged abroad at their beginning and even now, and their work lives on. There are still peace workers in Ireland, even if they don't appear regularly on our television screens in the way the Nobel Laureates did, and hope has not died in Ulster—even if its morale has been shaken.

MICHAEL H.C. McDOWELL

(Michael H.C. McDowell, a Northern Ireland journalist, is a Senior Associate with the Carnegie Endowment for International Peace.)

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Of several minds: *Frank Getlein*

BUREAU OF INSTIGATION

SET A THIEF TO CATCH A THIEF

ASSUME THE FBI would do nothing really risky without clearing it with the Department of Justice. Assume the Department of Justice would likewise demur at dangerous initiatives without prior consultation with the White House. Three questions arise:

What on earth was the FBI up to?

What on earth was the Justice Department up to?

And what on earth was the Carter White House up to?

Up to, that is, in all three cases, in leading members of Congress into temptation, recording their responses to proferred or, at least bruited to be available, bribes for legislative favors and leaking all this to the press before the targets had been sought, let along brought in. It's quite a performance all round.

The motives of all three assault echelons are easy to discern, perhaps deceptively so. The FBI has simply been out of things for a long time, has long lost the unique prestige it enjoyed under J. Edgar Hoover, may even feel its very budget in danger in the foreseeable future. One way to get back some of its fear and respect, if not exactly prestige, would indeed be to demonstrate to Congress that its members, too, are subject to unpredictable disasters visited upon them by the Bureau.

The Department of Justice, on the other hand, has a Watergate score to settle with Congress. Having presented itself in court as believing the burglary of Democratic headquarters by employees of the Republican White House more latterly employed by the Committee to Reelect the President (Nixon) to have nothing whatever to do with either that White House or that Committee, the Department soon found itself shouldered aside as incompetent, dishonest or both, replaced by a Special Prosecutor, the replacement come about largely as a result of Congressional insistence.

As for the Carter White House, having never made the slightest effort to understand how Congress works, it has not surprisingly found that it doesn't work at all under such circumstances, has complained regularly about this and might well—at some level—welcome the opportunity to discipline the unruly legislature by a demonstration of power.

This is all speculation, of course, but it is speculation well called for by official professions of ignorance, innocence, on all levels. It is true that ineptness, plain dumbness, should never be left out of account as the explanation for baffling behavior in government or elsewhere, but still it goes beyond dumbness for the executive branch of the government to attack the legislative out of nowhere.

There was not, it must constantly be borne in mind, a bribery plot, influence-peddling, whatever, going on with the FBI moving in on it. The FBI created everything that happened and incidentally spent a huge bundle of the taxpayers' money to do so.

There are interesting ramifications. An immediate one is that FBI Director Webster is now the leading briber in the country, at least in terms of public knowledge. Suddenly a pattern emerges. One of his interim predecessors, L. Patrick Gray, was, briefly, the leading destroyer of incriminating evidence in the country on the same terms. On somewhat different terms, the sainted J. Edgar Hoover was for many years the leading blackmailer. The emerging pattern is that of the country's leading law enforcement officer as simultaneously one of the country's leading creators of crimes.

This was hardly an invention of Webster's or even Hoover's. The connection between crime investigation and crime instigation is very old in the Europe that gave us most of our cultural patterns. It was notorious throughout most, perhaps all, of the whirligig regimes of nineteenth century France, an essential element of Czarist Russia in the same period, legendary in the Metternichian Austrian imperialist police-state so recently held up as a model for our time.

Once the pattern is grasped, a subpattern emerges. The wrongly called "sting" operation on members of Congress had barely been leaked when it was learned that at least one, probably two, of the FBI's criminal collaborators easily and automatically applied their lessons from the Bureau to free-lance swindling on their own. At almost the same time we learned that the FBI, through its criminal collaborators, was heavily, if murkily, involved in blowing up that church with the little girls in it down South and, worse, that the Bureau had heavily intervened to prevent the bringing to trial of its house criminals.

Those with a memory for oddities in the news will recall that when the Berrigan brothers were in prison for opposing Nixon's and Kissinger's wars in Southeast Asia, the FBI sent in a "real" criminal to involve them in some sort of phony "plot" against Kissinger which occasioned that statesman's saying, with his customary graciousness, that he was the kidnap target of a group of "sex-starved nuns."

In short, there is quite a record of the FBI actually bringing crime into existence or attempting to do so where none existed before the Bureau started it up. It's an interesting theory of crime detection: first you order the crime to be committed, then you brilliantly "solve" it. No doubt there is something to be said for it if the FBI had budget enough, agents enough and imagination enough to seize control of all the crime going on in the country. Then all crime would take place through the Bureau, selected criminals brought to justice and we would all revel in a crime-free society. Unfortunately, it doesn't exactly work that way. The way it works is that the FBI spends an inordinate amount of what the Bureau itself never tires of calling its inadequate resources on let's-pretend crime, allows real crime to go unpursued because of prior obligations in the let's pretend world, and the rest of us get the worst of both: the real criminals come at us unde-

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terred by the FBI which is otherwise engaged, and the FBI's vigorous pursuit of imaginary crime or its creation of real crime is chalked up big on the tax bill.

Granted the pattern and sub-patterns revealed above, it seems an entirely reasonable supposition that the entire FBI record as fearless crime-solvers was fabricated out of the same kind of whole cloth.

For instance, the FBI's greatest and most enduring fame was in its tracking down and shooting—as distinct from "bringing to justice" in a society of laws—the bank-robber of the 'thirties, John Dillinger.

Is there any real reason to believe that Dillinger was, so to speak, an "honest" bank robber, i.e., a small-time criminal who launched himself, unassisted by the national police, into the bank-robbing that brought the FBI into hot pursuit and eventually made national heroes of them? Is it not at least as reasonable to assume that Dillinger, like the Congressmen, like the Ku Klux Klan, like who knows how many others, was set up by the Bureau?

One can see the sequence, all in rather grainy black and white film stock of the kind employed by Warner Brothers for crime pictures featuring Edward G. Robinson, Paul Muni, especially Jimmy Cagney. The model A comes around the corner, coasts to a halt in front of the rural gas-station-general-store, where Dillinger is lounging with his friends. An FBI agent, readily identified by the snap-brim hat, steps from the car, beckons Dillinger to one side: "Listen, John. I'm leaving this car for you. In the back seat you'll find a couple of surplus World War I Thompson sub-machine guns, some .38s, plenty of ammo. There's a bank down the road in Hicksville just waiting to be knocked over. Here's an unlisted 'phone number. Keep in touch. I'll let you know where to go next, how much loot there is, when it's there, all that. Just hit it and you don't have to split a cent with us."

Dillinger goes off on the spree and eventually gets it coming out of the movie theater the FBI had directed him into and the Bureau has achieved its semi-divine status in the USA, never again a budget item to be questioned, never again the remarkable political opinions of its director to be laughed at as the self-burlesque they were, never again anyone in public life to do anything but tremble at the mention of the name.

In the greasy-spoons of the Dillinger epoch, there was a gag sign: if your wife can't cook, don't divorce her, eat here and keep her for a pet. We might do that with the FBI: keep it for a pet and somehow find an entirely new agency that actually addresses itself to real crime.

FRANK GETLEIN

Of several minds: *Abigail McCarthy*

A TIME FOR RATIONALITY

WIDOWS & ORPHANS—MADE IN U.S.A.

THE CONTRAST could not have been stronger—rampant emotionalism in the streets below, the essence of rationality at the lectern within. Hundreds of Iranian students were parading past the National Press Club, yelling their defiance of President Carter and their support for the embassy take-over in Tehran. Angered Americans behind the police lines booed, shook their fists, and shouted "Go home! Go home!" On the speaker's platform on the twelfth floor the then Prime Minister of Ireland, "Jack" Lynch made his case against violence in the affairs of nations.

Now, in March, over four months later, when the old songs are sung, old battles refought, old hatreds and rivalries revived in the memories of the American Irish, it seems a good time to give serious thought to the message carried to us three months ago by the Prime Minister. Lynch had come to talk of a new and affluent Ireland, an Ireland which has sternly rejected violence and terrorism. This Ireland has the best annual economic growth in the European economic community. It is one of the greatest sources of food for Europe. And it offers new industry what most of Europe lacks—a large and young labor force. Because of this new industry, new markets, and new products and the jobs thus provided, Ireland has been able to stem the constant outflow of emigration which, for more than a century and a half, robbed the country of her youth.

But with the slacking of Irish immigration into the United States, the umbilical cord between our two countries has been cut—so one Irishman put it—and an information gap has developed. Too many American Irish are out of touch with the new Ireland. For more than a decade that Ireland has rejected at the polls those who espouse violence. It has refused a base to terrorists. And it bears an undue burden—a drag on its new prosperity—in order to maintain security.

Security from terrorism is necessary to provide a climate hospitable for investment. And investment and trade are what Ireland invites from the rest of the world, but particularly from the United States. Since Ireland became part of the Common Market, the advantages of investment there are many. A business or factory settled in Ireland enjoys access to workers with the same language, a government whose attitude is congenial to business, and an open door to a market of 260,000 people.

Prime Minister Lynch put it plainly: those Americans who sympathize with, and, worse, support the Provisional IRA with money and weapons are harming the country they mean to help. Those elected representatives here who identify with the people of violence and seek to provide havens for them are on the side, not of Ireland, but of international terrorism which has goals other than a united Ireland.

Other spokesmen for Ireland are even more blunt than was the prime minister. It is well known, they say, that guns and money have come from the United States to support the activities of the Provos in

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both the north and the south; people involved in terrorism have been given a moral and psychological base here. One American gun was used in 19 murders in northern Ireland. "There are no if's and but's about it," said one man from the Republic in vigorous protest. "Noraid (the euphemistic title of the organization said to supply the IRA) is creating Irish widows and orphans." Even more destructive than the money and guns, he thought, was the political and moral support given the terrorists. Its source is in good will based on ignorance; it rests on a mindless, uninformed looking back. It is irrational and unworthy of people committed to, and benefiting from the principles of democracy and representative government.

He is, of course, completely right. Americans must eschew the support of violence. They must acknowledge that the Ireland of the Easter uprising, of the rebellion, of the birth of Eire, the Republic, is not the Ireland of today. Gone is the poor, distressful Mother Country of the American Irish, and in her place is an independent modern state economically tied to Europe—a state which owes more to the practical dream of Jean Monnet than that of Cathleen ni Houlihan. If this takes some of the sheen and the sentiment off our celebrations, so be it.

What can we do that is constructive? We can make it clear at every opportunity that the accidents of Irish history have made the word "Catholic" and "Protestant" badges of difference in the same way that "black," "white," "Anglo," and "Chicano" or "Hispanic" are here; that her problems are social, political, and economic—problems of justice and human rights, not of religion. It would be a step forward if other, less loaded, descriptive terms were used by American commentators—party labels, for example. They carry far less emotional freight and evoke less emotional (and unfounded) identification.

We can be open to all points of view in Ireland. We can seek means to support political solutions to the divisions and difficulties between north and south and within the north itself. We can support a role for the government of the Republic that goes beyond the providing of security. We can foster the forging of links between north and south—cultural links, ecumenical links (there are already some of those), economic links, political links—a common attack on common problems. (One survey showed that 60 percent of the representatives elected in the south had had no contact with the north; 80 percent in the north, no contact with the south.) We can foster the future, draw only the good from the past.

Who knows—perhaps once again the men and women will go out from Ireland, as they did in the early centuries, to instruct a shattered world—rational people from a peaceful land. It seemed possible that day as we listened to reasonable discourse from a leader convinced of a future beyond terror. ABIGAIL McCARTHY

PREPPIES, SCRUFFIES, & CONSERVATIVE POPULISTS

The primary points

E.J. DIONNE, JR.

IT WAS a chilly afternoon in Concord and the old mansion that John Anderson's campaign had managed to commandeer for the New Hampshire Primary was filled with preppies. The mansion was farther down South Main Street than most of the other candidates' headquarters, but it also had a lot more room, and charm, and so it could accommodate the couple of hundred students from Exeter and Andover and colleges around New England who imagined that this is what it was like to knock on doors for McCarthy in 1968.

But there was something different about this campaign and these campaign workers, gathered on the Saturday morning before the New Hampshire primary to cheer a white-haired Republican Congressman from Illinois. It wasn't just their class background—that was similar to the pedigree of the McCarthy legions a decade and two years ago. And it wasn't that they weren't part of a "constituency of conscience"—God knows what else besides moral thrills, a touch of history, and some good fellowship there was to be had out of the Anderson campaign.

Still, there was a difference, perhaps best summarized by the fact that this was a *Republican* campaign. Which meant that those gathered felt no profound sense of attachment to trade unions, Franklin Roosevelt and the New Deal, sweaty jobs, immigrant grandparents or the other cultural baggage carried, or eventually picked up, by those who choose to immerse themselves in Democratic politics.

And yet, at this stage of the 1980 campaign, John Anderson has emerged as 1980's liberal hero. In a sense, he might be thought of as The Highest Stage of Hopeless Liberalism. At least Gene McCarthy succeeded in getting Lyndon Johnson to resign. And George McGovern actually won the Democratic nomination. But John Anderson has no apparent way of winning the Republican nomination. On foreign policy issues, he is a dove, far out of step with the mass of hawkish opinion

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inside the Republican party. On social issues, he supports environmentalists on many matters, favors the Equal Rights Amendment, and has maintained his commitment to the civil rights movement, a commitment born out of Anderson's revulsion at the assassination of Martin Luther King and his reassessment of the duty of a Christian politician faced with the poverty of millions of black people. On these issues, too, he is far out of line with a substantial body of Republican opinion—though perhaps not as much so as on defense questions.

Adding to the hopelessness of Anderson's quest is the fact that there just are not enough primaries he can win. He is not making any fight to speak of in the South. And he won the Massachusetts primary, the *New York Times*/CBS New Poll found, primarily because he drew the support of thousands of liberal Independents who picked up Republican ballots on primary day. In some states like Wisconsin, which permit Democrats to vote in Republican primaries, Anderson may be able to repeat this feat. But he won't be able to repeat it often enough to win the Republican nomination—unless masses of Republican Convention delegates undergo a miraculous ideological conversion.

But in the liberal fascination with Anderson, something important is being lost: that on many crucial economic questions, like government regulation and tax cuts for corporations, Anderson is very much a *Republican*. His agenda is not Roosevelt's—or Kennedy's. And his success in drawing liberal middle-class students and professionals may owe something to this, and to the politics of sacrifice that he preaches. Anderson has bred excitement so far because his successes, however transitory, mark the return to the American political scene of the ideology that had gone the way of Wendell Willkie, Liberal Republicanism. Not since Wendell Willkie have the kids from Exeter and Andover had so much to cheer about.

And whatever happens to Anderson, the recreation of liberal Republicanism has to be seen as a beneficial event, because it may help to rid American politics of a great deal of posturing and cant. In many ways, the most suitable ideology for the professional middle class is a mixture of social liberalism and economic conservatism—an ideology that in the nineteenth century was called simply liberalism. Tolerance, plus market economics, plus perhaps a sense of the need for some limited social provision for the poor. It is an ideology that finds a tweedy, comfortable home in the center factions of many European conservative parties, especially the British Tories. It is also an ideology France's Giscard d'Estaing talks a lot about.

The appearance of this ideology inside the G.O.P. could draw in many confused middle-class liberals who never have been comfortable with trade unionism or memories of Roosevelt. It could also help clarify the muddle that is now the Democratic party—a party whose ranks are swollen with middle-class liberals and moderates, many of whom make it to Congress and then vote like Republicans on traditional union and economic issues. This confusion makes a mess of the party system, and renders middle-class liberals the laughing stock of neoconservatives, trade unionists and leftists alike.

In failure, John Anderson may help restore a whole class's political identity.

IN FRONT of Edward M. Kennedy's New Hampshire state headquarters in Manchester, the busses were parked and rumbling. In and out of the doors they came, young volunteers who had come up from Boston. But they didn't look much like the Oxfordcloth kids who populated John Anderson's mansion in Concord. These volunteers were scruffier. Their accents were thick with the English dialects of Dorchester or Lawrence or Fall River. Their clothes were less expensive—and not designer jeans, either.

These were *Democrats*, and Kennedy's is a decidedly Democratic campaign. And all the more so since he embraced wage price controls, gas rationing, and social justice as major campaign themes.

What is remarkable about the Kennedy effort so far is that on a thematic level, it has avoided almost all the mistakes that plagued New Politics liberals in earlier elections. It has resolutely stayed away from social liberalism. It has talked about the race issue, but generally in the context of economic growth or in attacks on the Carter administration's record toward cities. Kennedy is not preaching sacrifice to the working class, something that often appeals to the conscience of the middle class. On the contrary, he is embracing a policy which includes low-cost gasoline, a position which enraged many a middle-class liberal who saw Kennedy ducking the energy issue. (His stand on rationing has at least partially assuaged this constituency.)

Instead, Kennedy's campaign is hitting hard and constantly on economic themes designed to unite the Democratic party's base and take advantage of the low marks the public gives the Carter administration's handling of the economy. Interviewed on CBS the night of his much-needed primary victory in Massachusetts, Kennedy barely answered the questions he was asked and instead gave several short speeches in which he used the words "economy" and "economic" at least a dozen times.

Kennedy's campaign, in short, is one that appeared to have learned the lessons of the New Politics' failure, as preached from the right by Ben Wattenberg and from the left by Michael Harrington.

And yet the campaign is a disaster. Kennedy's record of losses rivaled that of the 1962 New York Mets until the home folks in Massachusetts rescued their senior senator. The polls show that Kennedy cannot even win strong majorities among those who disapprove of President Carter. Even in New Hampshire, where Kennedy's economic issues began to work for him, Carter's margin was over 10 points.

Why? Primarily, I think, because the Democratic primaries so far have been a referendum not on Carter but on Kennedy. The Kennedy forces will no doubt keep arguing that Iran and Afghanistan made all the difference, and there is no doubt that the actions by the student militants and the Russians bolstered Carter when he badly needed help.

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But Carter is winning despite himself. Americans overwhelmingly disapprove of his handling of the economy—and his apparent decision to counter inflation by allowing more unemployment is not likely to help him. Gerald Ford is itching to make the economic issue the centerpiece of his campaign. He even gave Kennedy a backhanded compliment for hitting the economic issues harder than the Republicans. The point is that John Connally was at least partially correct when he said, in announcing his withdrawal from the Republican race: "I think the popularity of President Carter today is a fantasy." The economy is the time-bomb ticking inside the president's popularity ratings.

But if Americans are unhappy with Carter, they are even more uncomfortable with Kennedy. (They don't much like Jerry Brown, either, about whom more in a moment.) Americans seem to have reached a collective decision that for very personal reasons, they cannot accept Edward Kennedy as president. And this is not an ideological decision. To be sure, the AMA and militant conservatives continue to loathe Kennedy. (At the Conservative Political Action Conference this year, a board game called "Chap-Acquitted" was a hot item.) But Kennedy has been losing the election so far among liberal and working-class people who agree with him on many issues, but have decided not to trust him. Whether Kennedy could have avoided this by dealing with Chappaquiddick forthrightly early in the campaign is a question that will plague him and his advisors long after 1980. And Kennedy's unfocused media strategy, well-analyzed recently by Sidney Blumenthal in the *New Republic*, certainly contributed to this crystallization of public mistrust.

A Kennedy victory, therefore, now seems almost inconceivable.

But Kennedy's campaign, like John Anderson's, is not a total loss, though for almost exactly opposite reasons. Kennedy's successes, such as they have been, were built on economic issues. And he has done best among the poorest and most economically distressed. Gary Orren, Kennedy's polling coordinator, said after the New Hampshire primary that while the senator got clobbered in the French Canadian wards of Manchester, he did extremely well in the French working class mill town of Berlin. Why? Because, said Orren, Berlin was one of the most economically hard-hit areas in an otherwise prosperous New Hampshire.

The point is that Kennedy has begun the task of resurrecting a left position inside the Democratic party built around economic issues, and has galvanized union and liberal support around these issues. Some will no doubt argue that Kennedy's defeat will help bring down this alliance. But it's more likely that only a Kennedy candidacy could have brought it together. And that alliance is likely to survive the Kennedy campaign.

WHICH LEAVES us with the small matter of who will get nominated and elected this year.

On the Democratic side, the only bar to a Carter renomination would seem to be the entry of a new Democratic candidate into the race. This sort of prediction is, of course, extremely hazardous. If Kennedy could somehow manage to win both Illinois and New York, his candidacy would once again take off. And enough economic bad news could cause a major shift away from President Carter. It could, but I doubt even the most loyal Kennedy operative believes this will really happen. The Kennedy strategy appears to be to stick around until the big, final day of primaries comes, when California, Ohio, and New Jersey pick delegates, and hope the president has faltered by then.

Jerry Brown, in the meantime, has done exactly the opposite of what a global thinker would like to accomplish: He has put together one-issue groups in a tiny coalition. What Brown *is* succeeding at is drawing the intense anti-nuke types to his camp, and winning a lot of anti-draft folks, too. Most members of these groups would otherwise go with Kennedy, who is drawing some support on both issues. What has not caught on at all is Brown's effort to tie the need to sacrifice for the environment with the need to sacrifice to rebuild the American economy. To Brown, the attempt to link these concerns with a balanced federal budget and attacks on multinational corporations is intellectually exciting and coherent. But the voters have yet to make the connections Brown makes, and he continues to founder.

On the Republican side, Connally and Baker are out. Bush is struggling. John Anderson, who has run the most cost-efficient campaign in either party, will be able to stay right until the end. And Gerald Ford of course wavered for a week and then decided not to enter the race.

There is a tendency on the Left, and among Republican moderates like Gerald Ford, to write off Ronald Reagan's chances in November. That, I think, is a mistake. One of the most interesting turns of events on the Republican side is Reagan's success in assembling a conservative populist coalition, the sort Daniel Bell and Seymour Martin Lipset warned against in the fifties, and that conservative William Rusher dreamed of in the seventies. If John Anderson is the candidate of the liberal preppies, George Bush is the candidate of the conservative preppies. In New Hampshire, Reagan clobbered Bush among the Republican working- and lower-classes, in part because of the attacks of the *Manchester Union Leader* on Bush and because of Bush's ties to the Trilateral Commission, a group Reagan's supporters made out to be the modern equivalent of the *illuminati*.

But Reagan also profited from the tax-cutting ideology of Congressman Jack Kemp, a Republican conservative who seems determined not to write off the poor and the working class as part of a new conservative majority. Kemp—and Reagan—say they want tax cuts not just for corporations, but for working people, too.

Gerald Ford may be right and Reagan could turn out to be the Barry Goldwater of 1980. But it's at least possible that given an angry electorate, a weak economy and rising unemployment, the Kemp ideology, given resonance by Reagan's abilities as a campaigner and an orator, could grant America's conservatives the victory they've been waiting two decades to win.

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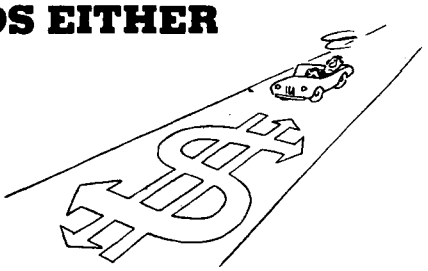
NOT VILLAINS BUT NOT EXACTLY FRIENDS EITHER



Everything you never wanted to know about the IRS

JOSEPH O'DONOGHUE

FIRST, THE GOOD NEWS: your fringe benefits are safe until June of next year. On December 29, 1979, with two days to spare, President Carter signed a law which blocked IRS from treating as taxable income a variety of workplace benefits, e.g., life insurance, medical benefits, subsidized cafeteria meals, employee discounts, etc.

The bad news? Unless Congress passes tax legislation specifically exempting fringe benefits before next June, IRS will win its five-year campaign to have these benefits taxed as income.

The back and forth game over fringe illustrates the good guy versus villain role that Congress and IRS prefer. Every percentage point increase in the inflation rate has the effect of raising individual taxes by 1.6 percent; inflation gets more tax out of workers by lifting them into higher tax brackets, a process which gave the Treasury a whopping $37 billion in unanticipated tax revenue for fiscal 1979. Thanks to the constant availability of an inflation bonus, Congress can pass impressive looking tax cuts, generally in election years, which end up far short of supplying tax relief in real, inflation-adjusted, dollars. But the partial return of tax dollars provides a white hat image to members of Congress campaigning for reelection. IRS personnel, whose civil service tenure makes it unnecessary to seek voter approval of their actions, can be cast as villains, forever squeezing dollars from taxpayers in illogical, capricious ways.

The role of villain comes easy to IRS. The nation's tax courts now agree when IRS says that its employees should not be relied upon when they give advice; a taxpayer, accepting a recommendation officially provided by IRS staff in the preparation of a tax return, is *not* exempt from tax penalties when the advice is responsible for an error in the return. A recent study by the General Accounting Office, acting in response to a congressional inquiry, found that IRS made errors in at least two of every five audits it conducted. Since two or more IRS personnel are involved in most audit decisions, the probability of encountering a technically competent IRS auditor appears to be less than fifty-fifty.

But that's a respectable error rate compared to the overall accuracy of IRS staff. When a Washington-based consumer group, Tax Reform Research, submitted the same tax report to twenty-two IRS offices around the country, each office came up with a different bottom line. The results varied from a tax due of $52.14, arrived at by the IRS office in Portland, Oregon, to a tax *refund* of $811.96 produced by the IRS office in Flushing, New York. A recent *Wall Street Journal* survey of IRS accuracy found uniformity in the error pattern, e.g., every IRS office surveyed was unaware of the conditions under which state tax refunds need not be deducted on the federal return. The American Bar Association has concluded that an accurate IRS audit occurs "solely by reason of chance."

IRS officials attribute their high error rate to the complexities of the tax laws. They say there is no particular tax advantage for the residents of Flushing, N.Y., despite the award of over $800 in tax refund on a return that would be taxed at a far higher rate elsewhere in the nation; another IRS worker in the Flushing office, interpreting an ambiguous tax law, could have recommended an extra $52 payment in the style of the Portland division. As City Corporation President Walter B. Wriston recently commented: "All the Congress, all the accountants and tax lawyers, all the judges and a convention of wizards, cannot tell for sure what the income tax law says."

Despite an increasing documentation of its errors, and despite growing confusion over tax law interpretation, IRS shows no signs of changing its game plan. "Nothing is more central to the IRS strategy of tax collection than scaring the taxpayer," says Paul N. Strassels, a former tax law specialist at the national office of IRS. During an investigation of the service's methods, former IRS Commissioner Donald C. Alexander told a congressional committee: "The truth is that IRS has such a limited budget, and such limited manpower to

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enforce the income tax laws and collect the revenue, that the only way we can keep people in line, the only way we can keep them honest and paying their taxes, is to keep them afraid."

This year an estimated two million Americans will get the fear treatment; they will be summoned to an audit interview. IRS wants to meet individually with a larger number among the 92 million citizens who file, and it is seeking funds from Congress to hire 1,500 additional tax examiners as a supplement to its staff of 18,000 agents and auditors. IRS officials argue that audits produce $5 of extra tax revenue for each $1 of cost; two out of three audits produce extra revenue for the Treasury, with an average increase of $967 per audited taxpayer in 1978. But members of Congress, citing government data on the error proneness of IRS, question the value of giving more tax enforcement money to the service.

IRS audit guides for agents, now available through the Freedom of Information Act, cite as the "primary objective" in the selection of tax returns "the highest possible revenue yield from the examination man-hours expended, and the examination of as many returns as is feasible for the maintenance of a high degree of voluntary tax compliance." With thirty-five percent of its total budget spent on the audit program, the service's overall cost effectiveness hangs on the outcome of personal interviews with taxpayers. An early surrender on the taxpayer's part, achieved by the least time-consuming techniques, makes the service look good on the bottom line of increased revenue. IRS auditors are required to justify each hour of their time in a manner that satisfies an elaborate structure, Proper Utilization of Time (PUT), set up to monitor staff efficiency. Although IRS denies the existence of an incentive plan, most agents will privately admit that a high dollar return to the government, per employee hour, will dramatically improve prospects for salary gains. As tenured civil servants, IRS auditors have sufficient job security to be immune to taxpayer complaints. But in their office they face the possibility of an extra-heavy work load, or a string of disagreeable assignments, whenever a supervisor interprets their performance as producing revenue below the prevailing recovery rate.

Behind the computers

The trigger for most audits is a relatively simple computer decision. On the basis of past returns, classified by region and by level of taxpayer income, IRS has compiled a list of average deductions and expenditures. An individual return with entries at or near the norm on a line by line basis will not receive special attention from the computer when it is filed. But a return with a major variation in one or more of the categories under analysis can be automatically kicked from the computer for individual scrutiny by an agent. Exactly how much of a variation it takes to trigger this personal review is a secret which IRS raises to cult level under the title Discriminant Function (DIF). Top IRS administrators are the only officially recognized depositories for the formula, which some agents believe to be split among the elite: no single individual is aware of all its components.

Making the audit selection process appear esoteric is gamesmanship; there is very little mystery in how the service proceeds in challenging individual taxpayers. With its enormous data bank IRS can simply start from the top, beginning with individuals who report the greatest variations from the norms, then work downward according to the number of audit hours available in a particular year. The real ambiguity in IRS auditing procedures begins *after* the computer has done its job of providing candidates. Only two out of every three returns selected by the computer as worthy of audit are actually audited; one-third of all "non-normal" returns are thrown back into the common hopper, destined for eventual shredding. In effect, this thirty-three percent throwback rate voids the neutrality of the audit process, since the criteria for accepting, or not accepting, a potential candidate can be highly subjective. Further distortion of objectivity results from the discretionary power of IRS personnel who, in hot pursuit of one taxpayer, are permitted to push buttons to summon returns from individuals presumably connected with the case under review.

IRS officials are tightlipped about the individual leverage which their personnel have in the final determination of which Americans get audited. At congressional hearings, IRS Commissioner Jerome Kurtz is regularly asked to explain why the bulk of audits continue to occur in the classification with the best record of taxpayer compliance, viz., workers annually earning $10,000 to $50,000. In 1974, IRS secured an increase in its annual appropriation from Congress by promising to concentrate its audit efforts on classifications with the lowest rates of compliance, a commitment which the service has failed to keep. Only ten percent of total IRS audit effort is used in reviewing tax returns from the nation's 1,300 largest corporations. The rate of tax compliance for certain classifications of business returns is running fifty percent below that of the category now receiving maximum scrutiny. IRS reluctance to break down the $10,000 to $50,000 income category into sub-groups, thereby providing a clearer picture of compliance rates, raises additional doubts about the real impact of its audit program.

On September 5, 1979, Commissioner Kurtz told a House subcommittee that IRS would "allocate more resources to pockets of non-compliance," and that "major research initiatives" were under way in the recovery of revenue from tax evaders. Kurtz has tried to take some of the congressional heat away from IRS by increasing the number of "must audits," i.e., the random selection of a fraction of all returns, cases which must be reviewed on a line-by-line basis, with a report on the outcome. But this effort, which the service publicizes as an incentive toward taxpayer compliance, has only a limited impact; the random selection covers so small a percent of all returns that it fails as a deterrent in categories with low compliance. Expansion of random audits is resisted by regional IRS personnel, who prefer their options in the take-two, throw-one-back process cited earlier. Senior auditors claim that it takes only a few minutes of their time to separate a case

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that is worth the trouble of an audit, in terms of revenue and time, from another case where the potential return is not likely to justify the expense of investigation.

Best defense? Be rich

In a one-to-one confrontation with a taxpayer, the IRS auditor can play the role of prosecutor, jury, and judge. The agent is not legally obligated to inform the taxpayer about ambiguities in the law, lower court decisions against IRS in similar cases, or the probabilities of a reversal of the agent's decision if an appeal is made. A taxpayer's willingness to close the case on terms offered by the agent can be an expensive mistake. IRS personnel are instructed to seek a compromise in any tax dispute that is likely to lead to a defeat in court; in cases involving less than $5,000 of taxes due, the service has a ninety percent out-of-court settlement rate, with an average payment of fifty percent of the taxes claimed. A recent study by the Federal Administrative Conference found that the higher the tax deficiency claimed by IRS, the lower the percentage it finally accepted in settlement, a situation which the report linked to the proficiency of well-paid tax lawyers.

IRS reluctance to have its decisions reviewed by the courts means that attorney expenses are a high-return investment for upper level taxpayers under audit. A taxpayer who goes to an audit interview with a lawyer specializing in tax cases, or with an accountant aware of tax court decisions, has firepower far superior to that of the typical IRS auditor. Of course, the agent in charge can call for reinforcements, but that move has to be justified in cost effectiveness: how long will it take, and how much will it cost the government to get more tax revenue out of this particular case? And how will it look if it ends up as a total waste through a taxpayer victory in court?

Quick, easily achieved, tax revenue gains are available to IRS in cases where the audited individual is alone and unfamiliar with the system. In theory, any taxpayer can hire an attorney or a tax advisor for support under audit. And many tax preparing services, e.g., H. & R. Block, promise to accompany a client to an audit, where the preparer will explain the procedure used in completing the return. The audit process, however, remains solidly stacked against most lower and middle-income taxpayers; expert legal assistance in tax law is very expensive, and the presence of a commercial tax preparer at an IRS audit has little or no impact in most cases. Under present law an audited taxpayer will be reimbursed for legal expenses by the government only in cases where the taxpayer wins a court decision, and the court simultaneously declares that IRS acted in bad faith, a relatively rare decision.

The average taxpayer, confronted with an audit involving an extra $2,000 in taxes due, is frequently caught in a no-win situation. If the taxpayer spends another $2,000 in legal fees to set up a possible court challenge, he or she gains nothing by winning because of the legal expenses, but faces a doubling of the overall loss if defeated. Taxpayers who have attempted to save legal fees by arguing their own cases have enjoyed some

Only ten percent of total IRS audit effort is used in reviewing tax returns from the nation's 1,300 largest corporations.

successes in a special tax court handling audit claims of less than $5,000. But offsetting their marginal gain is the investment of research time, funds spent in occasional legal consultation, time lost from employment, and the strain of a pending court case with an uncertain financial outcome.

Taxpayers under audit cannot count on any real support from commercial tax preparers. Most of the employees of the major firms, e.g., Montgomery Ward, Beneficial Finance, H. & R. Block, are neither attorneys nor accountants. The majority of their front office personnel, responsible for preparing individual returns, have only a modest familiarity with the total tax structure. Despite advertised claims of support, e.g., many promise to pay the interest due on their mistakes, the commercial preparers are in a difficult, embarrassing position when a client is summoned to an audit. Since the major firms are continually engaged in competition for new clients, they have an interest in avoiding the damage of being publicly linked to audits. An employee involved in two or more audits, over a relatively short period of time, has jeopardized his or her future with a commercial preparer. IRS helps to keep the firms running scared; it monitors the audit involvement record of tax preparers, both corporate and individual. Under current law, anyone accepting a fee for preparing a tax return must submit an identifying number with each tax report prepared, making it possible for IRS to pull from its computer all the tax returns prepared by a particular individual or by a firm.

The result has been to reduce most members of the springtime army of preparers into a corps of hesitant, fearful scribes who must follow the path of least variation from national averages in order to avoid harassment by IRS. In some cases a commercial preparer can help a client by suggesting a higher level for a particular tax deduction, a level that will not be challenged by IRS because it is less than the national average. The preparer can also be expected to identify a number of tax-reducing items that would otherwise escape the attention of the typical taxpayer. But these are minimal gains compared to the losses occurring to clients when they have legitimate deductions above the nationwide norms; a commercial preparer is more likely to choose peace with IRS rather than claim a tax reduction that could trigger an audit. Taxpayers generally remain unaware of the trade-offs made at

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their expense, viz., less deduction (and smaller tax refunds) in return for no IRS review of the preparer's work. In 1976, the California Department of Consumer Affairs examined 400 tax returns, randomly selected from the work of commercial preparers. Only three returns were found to be correctly computed. This ninety-nine percent error rate has been matched or exceeded in other studies, e.g., in 1979 a New York-based consumer organization could not find a single commercial preparer who was aware of the deductibility of penalty charges imposed by banks for late payment on loans. The almost perfect error rate is not entirely the result of incompetence; many of the errors made by commercial preparers are the unavoidable consequence of their supercautious approach toward IRS.

Professional tax preparers used by upper-income Americans have a dramatically different way of dealing with IRS. Certified public accountants, tax law specialists, and other established professionals may charge $1,000 or more on an annual basis to advise clients on tax-avoiding strategies. They are in demand because of their ability to interpret tax complexities in a style that financially benefits their clients, and because their fees are tax deductible, reducing their real cost by forty to fifty percent for high bracket taxpayers. But the top benefit they provide is their clout in turning aside a showdown with IRS; a computer selected audit is more likely to be among those returned to the safety of the shredder if it bears the signature of a recognized professional. Many IRS agents would prefer to occasionally challenge the powerful, but their audit choices, made after computer selection of candidates, must have advance justification from a supervisor. In terms of cost effectiveness, decisions to audit the vulnerable and to spare the protected will improve IRS's tax recovery rate, an important consideration for an agency that annually attempts to increase its appropriation from Congress. Although IRS eventually audits one out of ten taxpayers with itemized returns in the over $50,000 income category, the amounts recovered are relatively modest compared to funds gained through audits of lower-income workers.

Rising tide of cheating

IRS Commissioner Kurtz refers to the federal tax system as an efficient, trusted network which has traditionally benefited from a high degree of voluntary compliance. This is a curious interpretation of U.S. history when one looks at the tax recovery data supplied by IRS. In recent years the service has been most effective in cases where the advance collection of taxes eliminated the option of non-reporting. The practice of withholding taxes from every paycheck, in amounts generally greater than the ultimate tax payment, was initiated in 1943, a year when World War II, widely perceived as justified, temporarily raised tax-paying to the level of a moral imperative in the minds of many Americans. IRS has not had much success in gaining a similar level of tax-paying compliance from the millions of self-employed Americans who are not subject to the withholding of future taxes by a third party. Their successful resistance to the mandated imposition of withholding upon their income suggests that an untypical, war-related atmosphere gave IRS the most effective tool it has in a nation not really inclined toward voluntary tax payment. The service has admitted to Congress that its greatest failures, i.e., the top level of non-compliance with tax laws, occurs in those cases where a worker's tax is not subject to advance collection by an employer, and where the absence of income records assists the individual in avoiding taxes.

In response to congressional prodding, the IRS staff has been instructed to make special efforts toward tax recovery in areas long recognized as low in tax compliance, e.g., gains on the sale of property, income from rents or unlisted securities, and under-reporting of income by the self-employed. The major obstacle to gaining taxes from these transactions is IRS's inability to acquire adequate data. Recent improvements in direct reporting by banks on gains from individual savings accounts have enabled IRS to match interest data with taxpayer returns, triggering the detection of previously unreported earnings. But the service admits that these increases represent a mere fraction of the unrecorded income that escapes taxation in the U.S. Although IRS officials follow Commissioner Kurtz's practice of citing the U.S. as a nation where people willingly pay their taxes, they have been directing considerable effort toward securing, on a non-voluntary basis, records of all taxable transactions in the nation.

The favorite target in this campaign are individuals whom the service cites as "independent contractors," i.e., workers who pay taxes only after the completion of a job, and with only a minimum of advance reporting of possible income. Included in this category are salesmen, insurance and real estate agents, loggers, consultants, writers, and various other workers who pay no withholding tax if they operate on a freelance basis. IRS has petitioned Congress for legislation that would require independent operators to start paying a ten percent withholding tax if they work for fewer than five employers in the course of a year. The ten percent rate is relatively unimportant; what IRS really wants is an automatic, easily verified record of all forms of employment that now escape its attention. Through analyzing payments made by 2,600 employers to approximately 7,000 individuals, the Treasury Department found that only seventy-six percent of independent contractors reported the money for income tax purposes, while only sixty-six percent reported it as income under the Social Security tax.

In an attempt to gain public support for advance reporting of all income directly to IRS, the service last year took the unprecedented action of releasing its estimates on taxpayer cheating. According to IRS, in 1976 alone the government failed to collect as much as $26 billion in individual taxes due on unreported income of $135 billion. About $35 billion of the unreported income was from drug traffic, gambling, prostitution, and other illegal sources, but at least $100 billion was legal income which went untaxed. If the $26 billion in taxes due on this amount had been paid, the federal deficit for that year would have been cut in half. IRS maintains that only two

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to three percent of all income derived from wages and salaries goes unreported, but a staggering forty percent of all income gained through self-employment escapes taxation. The self-employed, cited by IRS as responsible for $100 billion of tax evasion each year, include business people, skilled craftsmen, lawyers, doctors, architects, and other upper-income professionals. Salaried workers who occasionally moonlight for extra income are also classified as self-employed; in 1976 they earned an estimated $4 billion that was not reported.

How reliable are the IRS estimates? The service periodically selects a nationwide sample of 40,000 to 50,000 returns for its Taxpayer Compliance Measurement Program (TCMP). Through a personal interview an auditor checks the accuracy of every entry in each of the returns under review. Any discrepancy between the return and actual taxpayer behavior is noted, with the total variations eventually providing a measure of taxpayer compliance. Since the base of projection rests on amounts of income actually discovered to be unreported, the overall estimate is reliable on the downside, i.e., *at least* $135 billion in annual earnings is never taxed. "While landlords, investors, and rich people are getting away with murder, wage and salary earners are making up the amount lost," says Robert Reno, business analyst for *Newsday*, comparing the IRS estimate of fifty percent of unreported earnings in rent, and twenty-two percent of unreported capital gains, with the mere two to three percent of tax avoidance linked to salaried workers. According to a 1977 Roper poll, the average American now believes thirty percent of his fellow citizens either cheat on their taxes, or don't file at all. IRS data suggest that under-reporting is much more of a problem than non-reporting; of the $100 billion of income from legal sources that was not reported, $73 billion went to people who under-reported, with only $27 billion gained by non-filers.

The rapidly growing network of untaxed activity, now cited as the nation's "underground economy," is widely perceived as a threat to the entire tax structure. "The growth of the underground economy is the best commentary on our present tax system," claims Thomas Field, executive director of Taxation With Representation, a national tax reform group. Like many tax analysts, Field links mounting problems in tax collection to a failure of nerve on the part of President Carter, who called the tax system "a national disgrace" in his first campaign, but has been unable to secure congressional cooperation on a major revision of tax structure. In late 1979 IRS's Kurtz told a congressional committee: "in fairness to those who report their income and pay their tax, the service will strengthen its efforts to discover and tax unreported income." But IRS critics question how much impact the service can have in improving tax compliance rates because of its methods. "It appears that the IRS approach to solve such non-compliance problems is to limit the number of self-employed persons, instead of using the array of administrative mechanisms available to it," observed the General Accounting Office in a 1977 survey of the effectiveness of IRS tactics.

IRS proposals to improve compliance through requiring greater tax withholding by the self-employed have met considerable resistance in Congress. The Tax Reform Act of 1976 contains a provision specifically exempting lobstermen from the advance withholding of Social Security taxes, a victory for the Maine Lobstermen's Association after a bitter conflict between its members and IRS agents. Over the strenuous objections of IRS, the 1978 Revenue Act mandated that independent contractor status be given to persons who, by personal practice or by previous interpretation, had been treated as self-employed in the past. Most congressional observers see little likelihood that IRS will succeed in obtaining its current legislative goal, viz., a flat ten percent withholding of payments to the self-employed by anyone who makes a payment for their services.

Many tax analysts link mounting problems in collection to a failure of nerve on the part of President Carter, who called the tax system "a national disgrace" but has been unable to secure major revisions.

The IRS record is equally poor in other areas of tax legislation. The service's attempt to win approval for a tax on pension contributions by employees of non-profit institutions appears doomed; Congress has already approved the tax-exempt status of similar contributions made by employees of profit-making institutions. IRS has consistently failed to gain congressional approval for its plan to require withholding statements from student employees at colleges and universities. And the service's proposals to deny tax-exempt status to academies suspected of being segregationist—an issue in which legislation recommended by IRS was actually passed—have proved to be unworkable and are now disregarded.

It's the code, not the collectors

A substantial portion of IRS failures can be linked to bureaucratic bungling and small-mindedness on the part of some IRS personnel, as documented by critics of the service. But an almost universal failing among the critics, particularly former IRS personnel writing about their past experience, is a reluctance to look beyond the daily behavior of the service; the nation's system of tax construction, not the mental make-up of IRS people, is responsible for the tax jungle in which we live. Constant tinkering with the federal tax structure has produced a chaotic mess. Sweeping reforms, regularly promised by presidential candidates, do not occur because of the political need to provide "a little something for everybody," the formula to which former Ways and Means Committee Chairman Wilbur Mills attributed his success in winning House approval

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for complex tax legislation. The conflicting demands of the major coalitions, e.g., labor, industry, health, education, banking, etc., are accommodated through the wide dispersal of tax benefits, either as outright gifts in the form of a helpful clause in a tax bill, or as special considerations to be used by those fortunate enough to have professional steering at tax time. During congressional hearings, IRS urges that certain tax benefits be ended, tax collection improved, and tax laws enforced according to the IRS interpretation, tasks which representatives seeking reelection do not wish to become identified with. Legislating a tax preference or a tax deduction for a particular group can win thousands of votes in a home district, while linkage to vigorous tax collection, especially the crude pattern associated with IRS, can be political suicide.

The nation's tax-collecting service thus ends up with the job of separating the legal from the illegal at a time when the tax code is becoming increasingly complex. Special tax advantages, susceptible to a myriad of interpretations, are growing at a far faster pace than the budget itself. Ninety distinct, highly complex tax preferences will cost the U.S. Treasury an estimated $170 billion this year, over four times the amount only ten years ago. Because of new tax breaks, legislated on behalf of various individuals and corporations last year, the cost will increase by a projected $100 billion over the next four years. Senator Edmund S. Muskie (D.-Me.) has estimated that thirty-one percent of all tax break benefits go to the 1.4 percent of U.S. taxpayers with annual earnings above $50,000. In theory, every taxpayer can claim one or more of these tax breaks which are enacted whenever Congress, in response to lobbying, decides to encourage certain activities through the tax laws, e.g., plant expansion, machinery purchase, certain investments, etc., or whenever Congress decides to ease certain burdens such as rising medical expenses or property losses. Representative Samuel Gibbons (D.-Fla.), who has called for limits on the practice, insists that all tax breaks should be regarded as a direct treasury payment to certain taxpayers who perform the desired action, and who know how to report it. In some cases, however, the taxpayer gets the payment without taking the action. IRS officials privately concede that the $300 tax credit, available to homeowners who invest in various forms of insulation, is practically a $300 gift to anyone who fills in the appropriate line on a tax return; the cost of checking individual claims would be greater than the amount of tax recoverable.

But most tax breaks are under-utilized by average taxpayers, who generally must choose the long (1040) tax return form in order to get the related benefits. Twenty-five percent of all taxpayers used the long form in 1975, but only twenty per cent did so last year, a surprising shift to the short, non-itemized, 1040A form by taxpayers at a time when tax breaks are providing many new benefits for those who itemize. IRS officials claim that the standard deduction (or zero bracket amount), now incorporated into the short form, makes the use of that form a clear benefit for the majority of taxpayers who choose it. Critics of the service contend that the decline in taxpayer choice of the long form, and the consequent neglect of tax breaks, is due to rising frustration over a perpetually changing tax pattern, plus the unavailability of competent, low-cost assistance in completing the extra forms required to take advantage of tax break items. IRS concedes that the taxpayer who lacks the expertise to compute taxes according to *both* options, viz., the short form and the long form, runs the risk of paying a greater tax than legally required. To many taxpayers the short form looks like a good choice, simply because the bottom line of the long form, professionally executed to their best advantage, is unknown.

Short forms, short shrift

Although some tax breaks go to low-income workers, their overall impact is minimal, e.g., the earned-income tax credit, providing assistance to three- or four-member family units with annual earnings below $10,000, accounts for less than two percent of the total tax reductions used each year. Maximum tax breaks go to upper-income Americans who have large mortgages, high property taxes, and one or more tax shelters. The deductibility of property taxes and interest payments on home mortgages cuts the actual charge for these items by forty-three percent for families with taxable income of $40,000, but only twenty-four percent for those with $20,000 in earnings subject to federal tax. Higher income families get larger percentage cuts in health costs and in property damage than low income families, whenever these costs are deducted from total income for tax purposes, thereby eroding the apparent progressivity of the tax rates. Auto loans or credit card purchases, frequently carried at twelve percent interest, represent an actual, after tax deduction, cost of only eight percent for individuals earning $23,000 who itemize on their federal returns. But for the eighty percent of taxpayers who do not itemize, the benefits of subsidized borrowing are unavailable.

The recent decline in taxpayer use of elaborate reporting procedures, viz., an itemized 1040 tax return plus a dozen or more auxiliary forms, appears to be influencing charitable behavior. A study by Martin Feldstein, Professor of Economics at Harvard, suggests that the increased use of the short (1040A) form has cost the nation's charities about $5 billion since 1970. The reason: without the incentive of a tax deduction, most non-itemizing taxpayers have reduced their charitable contributions. A bipartisan group of more than one hundred members of Congress is currently sponsoring legislation to extend charitable deductions to taxpayers who do not itemize, i.e., who use the short form. Passage of the legislation would be a windfall for non-profit organizations and charitable enterprises, which are losing $1.4 billion in annual gifts according to Feldstein's latest calculations. But the law could be individually counterproductive if it ended up providing millions of taxpayers with an additional incentive toward use of the short form, a practice which eliminates the possibility of benefiting from most tax breaks.

For upper-income taxpayers, assisted by a well-paid profes-

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sional, the selection of appropriate tax forms is no problem. In almost all cases, an accountant or a tax law specialist will opt for the long form, plus whatever special situation forms are necessary to arrive at their least possible payout of taxes. The less affluent must rely either on their own ingenuity in translating the convoluted language which accompanies their tax return form, or else turn to the network of commercial preparers. This year one national chain advertised an "inflation-beating" charge of $7.50 for preparing the short form; the actual cost to the taxpayer who selects a cautious preparer with a strong, self-serving preference for the short form could be several hundred dollars in a lost refund. Of course, there is an equally damaging alternative: the unassisted taxpayer can inflict the same amount of damage upon himself through overpayment. Effective tax preparation assistance for most U.S. workers would require a publicly funded agency, providing salaried professionals without cost, an action which would certainly have major impact in reducing the amount of tax paid by low- and middle-income workers.

The nation's corporations respond to ambiguities in the tax code by hiring the brightest, most ingenious practitioners of the art of tax reduction. The announced corporate tax rate of forty-six percent hides the reality of nearly $43 billion in tax breaks available to American industry this year because of recent legislative changes. Breaks like the investment tax credit, expected to total nearly $16 billion in fiscal 1980, are preferred by firms because steady increases in the size of tax breaks are easier to achieve in Congress than a straight reduction in the overall rate. Many tax breaks, e.g., depreciation, can be interpreted in a variety of ways, with the eventual choice determined by whatever produces maximum benefit for a particular company. Sunset laws, which would require a periodic review—and possible elimination—of all major tax breaks, are favored by President Carter as a device to end benefit creep for corporations. But these controls are given little chance of passage in a Congress now inclined toward providing new forms of corporate tax assistance.

Congress, of course, does take action to end some tax breaks and to close certain tax loopholes; it passed six tax reform acts within the last eleven years, all ostensibly aimed at reducing abuses and achieving equity in tax burdens. But on each occasion the lawmakers enacted a new string of incentives, which ultimately provided fresh tax benefits to certain segments of the economy. "We learned that a lot of things, instead of being loopholes, were capital incentives basic to making the system work," says Representative Al Ullman (D.-Ok.), chairman of the tax-writing Ways and Means Committee in the House. Because Congress has been loading the federal tax code with non-taxable incentives, the amount of tax-free income in the nation is rapidly expanding. Which Americans draw the most benefits from tax-free income is not clear; the income categories in data supplied by the Department of Commerce are too broad to identify the specific gainers, viz., individuals enjoying the largest gap between total personal income and *taxable* personal income. But there can be no doubt about the enormity of tax-free income in the nation. This year an estimated $1 *trillion*, out of $1.8 trillion in total personal income, will go legally untaxed, due to tax incentives and other provisions legislated in recent years. A single, flat rate of ten percent on all personal income would produce an amount of revenue equal to that secured under the current, complex system of credits, deductions, and incentives. In that case, however, progressivity in tax rates would disappear from the nation's personal income tax, a move which would violate the sense of equity in taxation upon which the system is theoretically based.

Maximum tax breaks go to upper-income Americans who have large mortgages, high property taxes, and one or more tax shelters.

Some analysts question whether the federal tax in its present form is really progressive: with so many available distortions, e.g., tax shelters, entertainment allowances, tax-free investments, etc., are there any informed, upper-income individuals who do not succeed in decreasing their taxable income to the lower levels of the graduated income tax? Manipulating the progressivity of the tax system has never been difficult for those individuals who have disposable, after-necessities income, plus the assistance of an expert in legitimate tax avoidance. Although bracket creep, the process by which salaries are pushed into higher tax rates through inflation, is said to be damaging the lifestyle of the middle class, the amount of taxable personal income, i.e,, individual income after all tax deductions, tax credits, etc., has remained stable relative to total personal income in recent years. Fifty-eight percent of all income escaped federal income taxation in 1975; at least fifty-six percent of all personal income, on a nationwide basis, will be tax free this year, according to Roger A. Freeman, Senior Fellow at the Hoover Institute.

The marriage penalty

The so-called marriage penalty raises additional questions as to whether the tax burden is really scaled in a progressive manner, and whether a progressive pattern is even attainable. Many newly married, two-paycheck couples are shocked by the discovery that the second paycheck is not taxed on its own: it is taxed at the point in the progressive tax brackets where the first income ended. If two, previously separate, incomes of $15,000 and $10,000 are combined through marriage, the couple ends up paying an extra $600 in tax for the first year of their marriage, a tax penalty that will increase as their income rises in an inflationary period. The marriage penalty is an arithmetic by-product of a progressive tax system; an income of $25,000 gets taxed at a higher rate than that applied to either $10,000 or $15,000.

A growing awareness of the marriage tax has probably

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lowered the U.S. marriage rate in recent years. According to the Census Bureau, the number of U.S. households consisting of an unmarried man and woman doubled during the 1970s, to a current level of 1,137,000 units. If both individuals are employed, they almost invariably benefit by the lower (single) tax rates applied to their separate salaries. IRS quietly accepts the increasing use of cohabitation as a tax-saving device; the service has issued a private ruling that couples who get divorced, but continue to live together, may file as singles. IRS, however, has adopted a get-tough policy in the case of couples who escape the marriage penalty by annually marrying and divorcing; thereby gaining the benefit of single tax status, which can be secured by one day of unattachment each year. "Divorce in contemplation of remarriage and continued cohabitation is flouting the law," said former IRS Commissioner Donald C. Alexander in a 1977 announcement that the service would sue a couple who had divorced and remarried for three successive years. There are potential financial problems in living together without benefit of a marriage document, e.g., if one dies, the survivor has no claim on the pension or the Social Security benefits of the other. But for young unmarried couples who list their major possessions under joint ownership, and who purchase large amounts of life insurance in each other's name, the risks are minimal and the tax savings may amount to several thousand dollars per year at upper income levels.

A bill which would give married couples the option of filing a joint return or a single return—whichever is least costly—has been introduced by Representative Millicent Fenwick (R.-N.J.) and Senator Charles C. Mathias (D.-Md.). "The tax code was drawn up by men who don't have working wives," claims Representative Fenwick, who views the marriage penalty as forcing people into fraud or cohabitation. But *Newsweek* financial columnist Jane Bryant Quinn charges that the Fenwick proposal would reestablish a "singles penalty" eliminated by the Tax Reform Act of 1969; a drop in the progressive tax rate for the married gives couples an advantage not available to singles, who then become the penalized. For politicians it's a no-win situation. A total change in the system benefits no one in particular, but a partial change benefits some while damaging others. Since all three categories affected (viz., singles, one-income couples, and two-income couples) have about the same number of taxpayers, the political constituencies cancel each other out, producing a political standoff.

Billions for business

There is more cohesion in the political forces behind tax changes that would benefit business. Every major presidential candidate has gone on record as favoring a faster tax write-off for depreciation. Over half of the members of the House of Representatives have co-sponsored a bill introduced by Barber Conable (R.-N.Y.) and James Jones (D.-Ok.) whose net effect would be to cut depreciation time for most business investments in half. Persistent high inflation and slow economic growth are the two major arguments used to justify a dramatic change in the location of tax burdens. "One way or another, there will be a shift in the tax burden to wages from capital," says economist Rudolph G. Penner of the American Enterprise Institute, who predicts that any tax cuts for individuals in the 1980s will be modest, special category changes well below the large tax reductions to be assigned to corporations. Other analysts predict that the traditional practice, viz., cutting personal taxes by about $3 for every $1 reduction for business, will be replaced by a formula assigning the bulk of tax cuts to corporations. The $613 billion budget proposed by the Carter administration for fiscal 1981 assumes not tax cuts but a $10 billion revenue increase; the White House staff apparently believes that a balanced budget is smarter politics than lower taxes, an unusual choice in an election year, but one that could pay off handsomely in a nation where a taming of inflation is perceived as a likely result of a balanced budget.

Congressional response to the Carter budget proposals have been expectedly cautious: most incumbents rely on at least a token readjustment of tax rates to gain campaign advantages. Balanced budgets are notoriously elusive; a rise of only 1 percent in unemployment lowers tax collection by $15 billion a year, and automatically triggers federal spending of $3 to $4 billion for unemployment compensation and welfare payments. Should unemployment rise this year above the optimistic 7.5 percent projected by the White House, the Carter dream of a truly balanced budget will self destruct, immediately replaced by the reality of tax cuts that win elections. The president has hedged his opposition to a tax cut by indicating that, if a tax cut must occur to combat a clear recession, he prefers a rollback in the Social Security tax increase now scheduled for January, 1981, a rollback that theoretically would provide an equal benefit to workers and to employers. In reality, that type of tax cut would have minimal impact for the majority of workers; for the median income U.S. family it would mean an annual tax savings of less than $100. But the Jones-Conable bill to accelerate depreciation of business assets, a sure bet for quick passage if a tax cut actually emerges, would give $5 billion in immediate benefits to business during 1980, and far greater aid in the following years.

The nation's corporations will score impressive gains even if Congress fails to pass any tax cut this year. In fiscal 1981, taxes paid by individuals to IRS will increase by an estimated $35.6 billion to a total of $274.3 billion; in the same period the corporate income tax is expected to decline by $1.1 billion to a $71.6 billion total. The corporate advantage in tax payment, relative to individuals, is justified by the Carter administration as necessary to lower inflation and to increase productivity. During the past decade the U.S. had the lowest rate of productivity growth among all industrialized nations, only 1.8 percent a year, with an actual decline of 0.9 percent in 1979. Carter's planned reduction in the deficit, from this year's projected $39.8 billion (now pushed back $2-3 billion), will be made possible largely by unlegislated, inflation-produced increases in tax payments from individuals, rather than by severe

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spending restraints. Under the Carter budget, the federal tax burden, measured as a percent of the nation's total output, will reach a new post-World War II peak, going over 21 percent from 20.8 percent in fiscal 1980, and 20.1 percent in fiscal 1979.

Whether Carter can succeed in his effort to restrain congressional pressure for an election-year tax cut is problematic; strong evidence of a recession might be the key factor prompting the House to its usual pre-election behavior. What is not problematic, however, is a lopsided increase in tax benefits for corporations in any tax bill that is passed. The Business Round Table, an influential association of heads of corporations, has been a central force among business lobbyists pushing for a substantial reduction in capital gains tax as an incentive for corporate investment. Tax legislation in 1978 increased the exemption on capital gains from fifty percent of profit to sixty percent; a taxpayer with annual earnings of $50,000 now pays an effective twenty percent tax on investments held one year or longer, a rate equivalent to the marginal tax rate on a worker earning $9,000 per year. This tax advantage is concentrated among earners at upper-income levels. A recent survey by the Opinion Research Corporation found that ten percent of sampled individuals, with incomes of $30,000 a year or less, made new investments because of the tax reduction in capital gains, while thirty-six percent of individuals earning $75,000 or more reported that they took advantage of the new tax break.

New problems for the IRS

Major changes in the tax laws, whether oriented toward corporations or individuals, translate into major collection problems for IRS. Besides the individual income tax, which accounts for forty-five percent of every revenue dollar gained by the government, IRS collects Social Security tax (thirty percent), corporate income taxes (twelve percent), and excise taxes (six percent). The service is reluctant to discuss the effectiveness of its efforts in collecting corporate taxes; its recent reports of tax cheating focus on individual rather than corporate returns, and it offers Congress few suggestions on how to improve the enforcement of corporate taxes. With a total force of 85,000 employees, or one federal tax collector per 2,600 Americans, the service would appear to have the muscle to secure equal enforcement of the tax code. But IRS resembles the U.S. military in that it can place less than 10 percent of its total manpower into front line efforts. As suggested earlier, its 18,000 agents and auditors have a firepower advantage when auditing unassisted individuals, but that power evaporates when corporations or upper income taxpayers bring their specialists into the contest. IRS offers secure, lifetime employment to accountants who, after a brief introductory phase, never again have to demonstrate their proficiency in winning important tax cases. Their opponents, working for corporations under tax audit, generally command salaries two to three times greater than IRS offers, a payout readily provided by firms to their specialists with records of success in tax litigation. The arsenal of corporate tax expertise helps to entrench IRS in its role of villain vis-à-vis average taxpayers; court defeats of individual taxpayers are much easier to achieve, and the cost-benefit ratio is generally better.

Whether Carter can succeed in his effort to avoid an election year tax cut is problematic. What is not problematic is a lopsided increase for corporations in any tax bill that is passed.

But fresh problems for IRS will appear even if there is no major tax legislation this year. In the absence of a legislated tax cut for individuals, there will be an indirect income tax increase when inflation pushes more Americans into higher tax brackets. IRS will be responsible for the collection of the increase, and for the control of tax evasion, a practice believed to expand in periods of recession. An IRS recovery of only half the revenue that escapes taxation in the underground economy would eliminate the budget deficit forecast by the Carter administration for fiscal 1981. However, no one in IRS seriously predicts that the service will have major impact in collecting the missing income, and a more probable scenario is a steady growth in the size of the underground economy. Revenue gains available through the type of tax enforcement followed by IRS appear to be exhausted. There is no solid evidence to establish the effectiveness of fear as an incentive toward tax payment, a fact conceded by the IRS audit formula, which now regards previously audited, with penalty, returns as a high probability category for subsequent taxpayer error. IRS efforts to weaken the protective relationship between upper income taxpayers and their accountants are proving to be counterproductive. Under negligence penalty provisions, enacted by Congress under IRS lobbying in 1976, the service can charge accountants a fine of $100 per return for not catching petty errors that result in lower taxes, even when the client is mainly to blame. But with their reputations at stake, accountants now protect themselves by securing more documentation from their clients, and by increasing their fees to cover the potential penalty, which represents a marginal cost of doing business in a lucrative profession.

Nor can tax payments by middle-class and working-class taxpayers, groups traditionally placing a high degree of reliance upon commercial preparers, be substantially increased by new scares from IRS; the old threats molded the preparers into subservient, no-risk recorders of information rather than

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advisors on how to lower individual taxes. The sixty percent of taxpayers who prepare their own returns can be expected to follow their annual routine of reporting, or not reporting, all of their income according to a personal sense of what is right and riskable. And IRS is not likely to gain additional tax revenue through its campaign against the wide assortment of self-employed or independent contractors, groups which have been welded into cash-heavy lobbies as a result of the IRS challenge. Lawyers, writers, loggers, craftsmen, and other workers not subject to advance withholding of taxes, represent several million votes in key congressional districts, a force with considerable clout at tax-writing time. IRS estimates of the size of the underground economy are believed by some critics to be kept deliberately low, in order to protect the image of the service as an effective collector of taxes. During the 1960s the median American family's real, after-tax, income rose by thirty-three percent. This advance was not continued in the 1970s which, according to the Census Bureau, brought the median family an income gain of only 6.5 percent, despite the increase in the number of workers per family, as wives and mothers found jobs whose net effect was to keep the family even with inflation. With the majority of families now characterized by two working adults, the opportunity to match inflation through new entries into the work force is disappearing. One way for two-worker families to keep up with inflation is to moonlight on a cash basis with no tax report, or to provide services for cash payments that also escape taxation, illegal methods that become more attractive when rising taxes and falling prosperity coincide.

Value Added alternative

The two most powerful tax writers in the U.S. Congress, Chairman Al Ullman (D.-Ok.) of the House Ways and Means Committee, and Chairman Russell B. Long (D.-La.) of the Senate Finance Committee, are among a number of tax specialists who view a Value Added Tax (VAT) as a needed relief for an overburdened income tax. The U.S. is among a small number of Western industrialized nations which does not use VAT (Switzerland is the only European exception), a tax which places a levy of five to fifteen percent on most products as they change hands on their way to the marketplace. Each industrial purchaser of a product, destined to be resold at a later stage of production, e.g., leather on its way to a variety of finished products, would be required to pay the equivalent of a sales tax of approximately ten percent at purchase time. But at sale time, the next purchaser would be obligated to also pay a ten percent tax on the price. Only the difference between the two taxes would be retained by the Treasury; at the end of a transaction each middleman could recover most of the amount technically imposed as a ten percent tax. At the conclusion of the process, of course, the completely finished product would end up retailing at ten percent higher because of VAT, which in effect would be a national sales tax splintered among a chain of producers.

Most Americans don't like VAT when they hear about it, e.g., eighty-two percent of subscribers to *Money* magazine are opposed to the plan. Ullman and Long concede that they have no hope of getting Congress to approve VAT this year, partly because of public suspicion of anything resembling a federally imposed sales tax, and partly because the present tax system is manipulatable to an extent that would be impossible with VAT. The nation's business community understandably prefers complex, condition-loaded tax legislation rather than a definitive, easily monitored rate as VAT has proved to be in Europe. VAT also has detractors because of the major shifts which it would certainly bring to the U.S. tax structure. "Once VAT is in place, it's an easy tax to raise," says Barber B. Conable, the ranking Republican on the House Ways and Means Committee; "government can push a button and get a great deal more revenue." A VAT rate similar to that followed in many European nations, e.g., ten percent on most goods and services, and five percent on food, housing, and medical care, would net the Treasury an estimated $130 billion in its first year. Representative Ullman would use these funds to cut $52 billion from the Social Security tax, $50 billion from individual income taxes, and $28 billion from the corporate tax. Personal tax cuts would be geared to middle-income taxpayers with a high level of annual savings, while the business tax reduction would be oriented toward firms with heavy commitments to capital formation and plant investment.

VAT's introduction would be the biggest change in the federal tax system since 1913; its administration would present IRS with an unprecedented challenge, and it could lead to a startling increase in the combined U.S. tax rate. Many Americans, caught up in the Proposition 13 mood of tax revolt, are surprised to learn that the federal tax rate did not rise appreciably in the 1970s. This year's estimated federal tax receipts will represent only 21.7 percent of the nation's total output, compared to tax receipts equivalent to 20.2 percent of output at the beginning of the 1970s. Total U.S. taxation, i.e., combined federal, state, and local taxes, now approximates 33 percent of GNP, compared to tax rates approaching 50 percent in West Germany and other advanced industrial states. Throughout the 1970s the combined U.S. tax rate remained in the bottom third among leading industrial powers.

What makes the U.S. tax system distinctive is its peculiar linkage pattern. As House Speaker Tip O'Neill (D.-Ma.) has repeatedly pointed out, the U.S. is the only major Western nation which does not dip into general tax revenue to finance its social security program. Under current legislation, a 6.13 percent tax on payroll, assessed equally against employee and employer, is solely responsible for an old-age benefit system and a worker-disability insurance program, plus medical care for the elderly. Almost all economists regard the tax as an excessive burden upon labor; the equal share, ostensibly paid by management, is in reality paid by the employee, since the combined tax rate of 12.26 percent becomes part of the cost of hiring a worker, thereby affecting the total number of workers employed.

Sometime in the 1980s the nation appears certain to take

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some of the pressure off the payroll tax by finding alternative funding for at least part of the Social Security program, e.g., Medicare. VAT supporters would prefer that the U.S. adopt the European practice of placing a flat, fixed-rate tax on each step in the chain of production, from raw materials to eventual retail sale. Throughout the 1970s the U.S. income tax was forced to play two increasingly difficult roles, viz., a supplier of large amounts of revenue, and a motivator to desirable economic behavior. The system, absurdly twisted to serve two sometimes contradictory goals, is now manipulated at will by technicians who take the benefits for themselves and their clients, while leaving the burden of payment upon the uninformed, and it is enforced by an IRS whose actions are perceived as having the predictability of a roulette wheel.

It is ironic that VAT, introduced in the mid-1950s to many European nations as a response to widespread tax evasion, may now get favorable consideration in a U.S. where rising tax evasion appears unstoppable. In an effort to sell VAT to the public, some of its supporters, e.g., Representative Ullman, propose major cuts of fifty percent or more in Social Security taxes, while dispensing the balance of the new revenue to corporate relief. But the conservative opposition to VAT, e.g., Representative Conable's objection that a value-added tax on business could produce a great deal of revenue in a dangerous, "push-button," style, should suggest the possibility of a larger role for VAT in reducing individual taxes; substantial revenue from VAT could be used to entirely eliminate the Social Security tax. In the future it would then be possible to increase old-age and social benefits by pushing buttons on the industry console rather than on the paycheck machinery. European business firms are not suffering under VAT, and European workers do not have the funding of their social programs confined to whatever revenue can be raised from a payroll tax. Introduction of VAT would give IRS the records and the data it needs to secure equal enforcement. Manufacturers or merchants, who collect and remit the tax to the central revenue service, have their individual interests at stake in seeing that their suppliers pay the proper tax, since the size of their tax credit depends on the amount of tax already paid by suppliers.

There are problems with VAT. As a hidden, but real, national sales tax it is regressive: its burden falls disproportionately on lower-income workers who spend a greater proportion of their income on purchases than the affluent. VAT could be made equitable, however, if combined with an expanded earned-income program, providing major tax credits at the lower range of income. And the removal of all taxes on savings earned at lower-income levels could be expected to begin a pattern similar to the European experience. At a time when U.S. workers are saving 3.3 percent of their after-tax income, British workers are saving thirteen percent of disposable income, West German workers fifteen percent. In Japan, where individual savers do not have to pay taxes on deposits of up to $65,000, the average worker saves twenty-five percent of every paycheck. VAT would have to be phased in over a period of time in order to avoid a ballooning of the inflation rate, and adjustments would be temporarily required in certain cost of living formulas to offset the one-time impact of upward price movement. But once in place VAT could be used to reduce the growth of tax breaks, created by the powerful and uncontrollable in their allocation of special benefits.

Many Americans, caught up in the Proposition 13 mood, are surprised to learn that the federal tax rate did not rise appreciably in the 1970s.

By providing a major source of revenue, VAT has historically reduced the role of a nation's individual income tax to manageable proportions. A fringe benefit from VAT would be a related change in role for IRS. In recent years the service has been more of a lackey than a villain; its bureaucrats waste their expertise on chores irrationally assigned. In reality, IRS does not deserve its reputation for inefficiency and inaccuracy. A close look at General Accounting Office data reveals that two out of every three IRS mistakes end up benefiting the individual taxpayer. This consistent pattern, which escaped the attention of the American Bar Association in its harsh judgment on the service, is the result of a negotiated order, introduced into the nation's chaotic tax system by IRS auditors. When confronted with computer-detected irregularities, most agents have been accepting one-third of what the system appears to demand, allowing the audited taxpayer the benefit of the doubt for the balance.

With its flat rate, VAT does not need to be negotiated in the IRS style, nor is it subject to wide variations in calculation. Introduction of VAT into Michigan in 1976 has helped to keep that state's economy and its budget on an even keel; because its value added tax of 2.35 percent is not pegged to fluctuating business profits, revenues are not subject to wild swings within economic cycles. Manufacturers and retailers report that their taxes are lower under VAT than under previous tax structures, and adminstrative costs for the state are low due to ease in collection relative to other systems.

Michigan's experience with VAT parallels that of Western democracies in general; a nation that is not forced into pursuit of relatively small transactions, as a source of revenue, finds that tax compliance rates can be stabilized at acceptable levels. On the hopeful side, the U.S. cannot continue to ignore the type of tax structure now adopted in almost all other industrialized powers; the example of effectiveness and the availability of additional revenue is too enticing. The unattractive alternative to a tax on production, in the style of VAT, is more of the current mess in federal taxation, more erratic behavior from IRS, and more, much more, tax evasion.

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Stage

TALLEY'S FOLLY

LANFORD WILSON AS CYCLIST

AT HIS DEATH, Eugene O'Neill left unfinished—barely begun—a cycle of plays through which he hoped to illuminate his sense of America and the forces that inspirited, controlled society. Several younger playwrights, men in their forties, have been pursuing similar ambitions. The best of Ed Bullins's work—plays like *In the Wine Time*—is part of a projected twenty-play cycle. Israel Horovitz has written both *The Alfred Trilogy* and *The Quannapowitt Quartet*, related groups published as *The Wakefield Plays*, which Martin Esslin, in a cover blurb, calls "an American *Oresteia*." Now Lanford Wilson has joined the cyclists.

The first of the five plays which Wilson plans for his cycle, *5th of July*, was produced by the Circle Repertory Company in 1978. Set in the present, *July* brings several members of the Talley family—a slightly batty old aunt, a crippled homosexual Vietnam veteran, his dislocated sister, her illegitimate daughter—to the family farm which, after toying with the idea of selling out, they decide to keep for whatever continuity and comfort it offers. The cycle, moving in reverse, will carry the family and the place (Lebanon, Missouri) back to the Civil War. The second of the plays, *Talley's Folly*, which gets its name from the ornate boathouse in which the action takes place, is set in 1944. Produced by the Circle Rep last spring, the play has now opened on Broadway and, if the daily reviews are an indication, Wilson will have his first Broadway hit, the Circle—the company he helped found eleven years ago—its first successful transfer from off-Broadway.

The two characters who comprise the whole of the *dramatis personae* are Sally Talley, the old aunt of *5th of July*, and Matt Friedman, who appears in that play only as ashes in a candy box waiting to be sprinkled over the roses. "They all hated him because he was a Jew," says Sally in *July*. "Your mother, your father, my folks, the whole damn town hated him." *Talley's Folly* is the courtship of Matt and Sally, or at least the last night of that courtship in which the unmistakable outsider (the Jew, the foreigner, the radical) wins the Talley daughter who is, in her own way, an outsider within the family. She was dismissed as a Sunday school teacher after she read Thorstein Veblen to her class while the parents of most of her students were on strike at a factory partly owned by her family. Her story of the uncle who built the boathouse suggests, however, that within the traditional Talley line—conventional, bigoted petty capitalists—there is a recurrence of eccentrics who somehow enrich the family. Sally accepts Matt not only for himself but to escape the family home, but if *Talley's Folly* were seen alongside *5th of July* (as it was played at the Mark Taper in Los Angeles), it would be clear that the conventional Talleys, Sally's brother and his wife, are the self-elected exiles, having chosen a retirement home in California, and it is Matt whose ashes stay on the family farm.

Stated this way, *Talley's Folly* seems to strike a positive note. Both of the cycle plays end in dramatic denouements—the decision to stay on one's own land, the marriage—which have the look of happy endings about them. Yet the dwindling crowd of Talleys in *5th of July* promises little future unless the daughter's adolescent self-assurance can be taken seriously: "I am the last of the Talleys. And the whole family has just come to nothing at all so far. Fortunately, it's on my shoulders." Yet her mother, her uncle, their friends are a gallery of spiritual, intellectual, physical failures. Although the last line of the play ends with the words "the future," there is a sense of negation which the play shares with most of Wilson's work.

So it is with *Talley's Folly*. The courting device is one in which the wry, story-telling Matt and the shy, uneasy spinster must unmask themselves in twin confessional sequences. Matt is the survivor in a family which was destroyed—his sister by French authorities, his parents by German—and, in his horror at official cruelty, he has disassociated himself from the war and what it must mean to all Jews and has decided never to father a child into so ugly a world. Sally has become the family pariah not because of her views but because she cannot bear children, and the family had hoped to use her in a marriage/merger which would join the two richest families in town. When the two characters embrace after her painful revelation, it is the marriage of two sterilities, one elected, one involuntary. The possibility of a close, warm, fulfilling though childless marriage (which is what, looking back from *5th of July*, Matt and Sally are to have) may be an attractive possibility in the real world, but on stage, where images carry conventional audience expectations, it is at best cold comfort. A sad happy ending.

Talley's Folly is, then, an ambiguous play, hinging on a final life-denying, life-creating image. On stage, it is something more, or less. It is an actor's play in which the two confessionals allow the performers to do set pieces, toughly sentimental, and in which those grand moments are surrounded by playfulness, teasing, games, slapstick, semi-comic quarrels. There is even an intimate opening in which Matt chats directly to the audience, demonstrating the set, the lights, explaining how the stage is being prepared for a romance. That kind of *gemütlich* antirealism always annoys me a little, but Judd Hirsch, a likable performer, pulls in the audience efficiently. Hirsch gets to play with accents, sudden shifts of character, comic bits that edge toward pathos, a whole range of effects that he does with skill and apparent enthusiasm. Trish Hawkins works narrower ground although her Sally is more than the primly nervous old maid she sometimes seems to be, for she moves from comedy to hysteria and displays, as she walks that line, a hint of the substance which the character will have as an old woman in *5th of July*. I prefer her Sally to Hirsch's more flamboyant Matt because she seems to embody a character, he to display an actor at work. His performance—like the artificial opening—emphasizes the

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weakness in Wilson's work. Although a careful observer, he seems always to stay on the surface of his characters, and—except for *The Mound Builders*—his plays never find an intellectual frame strong enough to carry his sentimentality and easy irony. Chekhov's name is frequently invoked when Wilson's work is discussed, but *Talley's Folly* is not built in *The Cherry Orchard* but *On Golden Pond*. GERALD WEALES

Screen

CALIFORNIA STYLE

A LUXURY OF EMOTION

THERE'S A SCENE in *The Last Married Couple in America* where the wife (Natalie Wood) knocks down her husband (George Segal). It happens on a plaza outside an office building in Los Angeles, where they live. It happens because she has just found out that he is having an affair with an old friend of hers (Valerie Harper). As he runs after her pleading, pointing out that she had an affair once, too, trying to stop her from storming off, she finally gets so furious she just starts punching and kicking him until he goes down. He's not down for the count, however, and as he picks himself up there's an instant when self-consciousness flickers across the expression on his face. He suddenly worries, just for a second, about how he must look to passers-by. He tries to compose and collect himself, for appearance's sake, before rushing after her again in a heedless dither. Segal makes this little grace note into the one truly funny bit in the whole scene. It's funny because it's completely unexpected. It's so out of character. This kind of self-consciousness about their emotions is the last thing we can imagine the people in this movie feeling.

In fact, if I had any single, sustained impression in this movie, it was of a world in which people in public places always talked too loud about their private lives. It made me uncomfortable. To Natalie Wood's credit, even she gagged when Valerie Harper blurted out in a restaurant that she had recently had her vagina "tightened." But this was a lapse. Self-proclamation in restaurants and at parties was practically a life style in this movie. It was a form of human liberation that lay somewhere beyond merely being uninhibited. At one point Segal and Richard Benjamin took over an entire bar full of customers with a discussion of their fading, middle-aged sex lives and the relative strengths of their urinary tracts. It's no wonder that the fad for topless go-go dancers in such places is dying out. There's much more entertainment to be had from eavesdropping.

When the people in the movie broadcast their lives like this, are they ignoring the eavesdroppers? Or are they boasting to them? A little of each, I suspect. They are people in whom narcissism and exhibitionism have become indistinguishable. They are so absorbed in their feelings that they don't care who knows about them. They take a kind of incredible pride in their emotions—the kind that goeth before a fall. Yet like the characters in it, the movie itself is oblivious to the peculiarity of such behavior. Director Gilbert Cates doesn't think of this constant blathering as a sign of weakness or hubris in these people. The only kind of failure that exists here is the failure to work through your feelings. These people live in a world where that's all there is to do.

I knew that this movie was going to disappoint me, but I just couldn't stay away from it. Not after hearing that the "couple" it dealt with was the only surviving marriage on a touch football team. This was my life! As I confessed in my review of *Kramer vs. Kramer*, just before *Last Married Couple* opened, my wife and I are the only marriage to survive from a touch football team we used to play on. And yet somehow I knew even before I saw this movie that it would not turn out to be about my life. When the movie itself confirmed my suspicions, I was both disappointed and relieved at the same time.

The life of the couple in the film differs from my own, I'm afraid, in several particulars. He drives a Jaguar and seems to go to work when he pleases. She has her sculpture studio virtually in her kitchen, so that she can go back and forth effortlessly, thoughtlessly, from being an artist to being a wife and mother. My more ragged experience has been that it's hard to love art and put dinner on the table at the same time. My Jaguar is forever breaking down, spoiling my plans to spend the day with my family, forcing me to go to work when *it* wants in order to keep up with the repair bills. (But maybe that's because my Jaguar isn't a Jaguar.) What kept amazing me about this movie, and separating it from my own life, was the amount of leisure time people had to devote to their emotions. Everything else in their lives seemed to take care of itself, including their children. Gosh. I always find that I have to struggle to make the time and space for such fine feelings in my life.

I know that George Segal and Natalie Wood aren't the *last* married couple in America, not yet anyway, because my wife and I are still here. Maybe George and Natalie are just the last married couple in California, and will have to go into the play-offs against me and my wife to decide the national championship. Maybe this East-West All-Star Game will have to go into a sudden-divorce overtime to break the tie. Whatever the odds-makers might say, I know that I feel distinctly like the underdog in this contest. These Californians get in so much more practice on their marriage than I do.

On the other hand, though, I've just made a trip to California myself, scouting the competition, so to speak, sizing up my opponents. And I think this movie is putting us on about the facility with which people live their lives out there, the pure luxury of emotion they're able to afford. During the torrential rains they were having just before I arrived, one couple that I know had to sleep in shifts for four days straight so that one of them would always be awake to shovel out the drains around their house. They were trying to keep the house from going under. Nothing will take your mind off your troubles quicker than a few days of that kind of thing.

COLIN L. WESTERBECK, JR.

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Art

THE WORKING AMERICAN

AN OVERLOOKED VISION

IN AMERICAN CULTURE work has traditionally occupied a place of honor. For the Puritans work was, as John Cotton observed in his sermon, *Christian Calling*, a "heavenly business" that "serves Christ in serving of men." A century later in post-Revolutionary America, work was still a sacred calling. As St. John de Crevecoeur noted in his *Letters from an American Farmer*, our eagerness to work was a sign of our independence. "We are all animated with the spirit of an industry which is unfettered and unrestrained," he wrote, "because each person works for himself." Even in the midst of the tawdry Gilded Age work was, in the minds of Americans, a glorified activity. As the Horatio Alger stories of that era make clear, work was seen as the key to personal success. Indeed, not until the 1930s did American culture as a whole begin to reflect a harsher, more questioning view of work.

The same is true of American painting, especially in the nineteenth century. Rarely do we find in it the brutalizing European vision of rural labor that we see in Courbet's *The Stone-breakers* or Millet's *The Gleaners*, or the class consciousness that is reflected in the photography of Louis Hine and Jacob Riis, or the images of routine that dominate Charlie Chaplin's *Modern Times*. In American painting down to the 1930s, work and industry primarily suggest a happy prosperity. In George Inness's *The Lackawanna Valley* a farmer watching a train cut through his field resembles a shepherd looking after his flock. In William Sidney Mount's *Cider Making*, leisure rather than labor is the order of the day; and in Eastman Johnson's *The Cranberry Harvest*, men, women, and children perform the difficult task of cranberry picking in a spirit of classless harmony.

Yet despite his predilection for happy farmers rather than dull field hands, craftsmen instead of unskilled laborers, the American artist in the years before the 1930s did from time to time allow a vision of work to surface that was not pleasing, indeed was likely to offend the bourgeois values of any patron. It is this vision of work that we rarely see and that constitutes the heart of "The Working American," an exhibit sponsored by District 1199, National Union of Hospital and Health Care employees, already shown in New York and Detroit, currently to be seen at the Memorial Art Gallery of the University of Rochester (Rochester, N.Y.) and—with the aid of the Smithsonian Institution Traveling Exhibition Service—moving on to five other cities. What makes "The Working American" so impressive an exhibition, however, is not simply that it has brought together a group of paintings whose vision of America has been overlooked but that it has brought them together in a particularly coherent way. What this means in specific terms becomes clear when we look in detail at four of the paintings in the show.

The Strike by Robert Koehler. It is this painting that by its size (six feet by nine feet) and placement dominates "The Working American" and sets the tone for what follows—a visual appreciation of the complexity and hardness of American working life. Koehler, whose father was a machinist, admitted that *The Strike* was in his "thoughts for years," and the tensions he reveals in it reflect his working-class background. On the left side of the painting, in top hat and framed by the stone column of his elegant house, stands a factory-owner rigidly confronting his workers; while in a long line that goes from the steps of the house to a distant factory are the workers themselves. The result is that, although in terms of the space they occupy, the workers dominate *The Strike*, in terms of where our point of view is focused, they share equal attention with the factory-owner. Our visual perspective reflects the economic realities of the scene and shows the power a single factory-owner exercises over his far more numerous employees. But the insight of *The Strike* does not end here. When we look at the workers themselves, we see that this is not the kind of labor vs. management confrontation that Philip Evergood would depict fifty years later in his *American Tragedy*. The workers themselves are by no means in agreement as to what they should do. While some confront the factory owner directly and one even stoops to pick up a rock, just as

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many others talk among themselves and one man even gestures submissively before his wife, who appears to be cautioning him. We are thus left with not only a sense of the power of the factory-owner but with the feeling that for these men the first course of action must be to settle their own differences.

The Cabbage Patch by Thomas Anshutz. In this starkly rendered painting of a black mother and her two children working a tiny garden in the middle of the day, Anshutz provides a sense of how limited and tough rural work could be. There is no camaraderie here, as in his famous, *Ironworkers—Noontime*, nor do we get any sense that the mother and her two children enjoy being in the garden. The mother's hoe seems frozen in the ground, and from the grim look on her face and that of the one child who faces outward, we recognize that they are fulfilling an obligation rather than performing a task that brings them closer to nature or even the bright hollyhocks growing in the back of the garden. Making this painting even more telling in terms of "The Working American" is its placement (in the New York show) on the same wall as N.C. Wyeth's *The Scythers*, in which two men hand-mow a field while a child (a daughter to judge by her dress and sunbonnet) stands beside them with a pitcher of water. The beauty of the field (we can even see the clover in the foreground), its spaciousness, the muscular vigor of the men, their comfortable dress (they wear straw hats and white cotton shirts), all combine to present the idea that a farm of such dimension could be comfortably run by a family, and when we turn back to *The Cabbage Patch* we realize what Anshutz has done with his hot sun, his spare rows of vegetables, his unromanticized figures—convey a precise sense of all that rural labor could not do.

American Iron Mill, Pennsylvania by George Cope. So often in the nineteenth century the fact that industry was tucked away in the countryside allowed observers to portray it as no more than a disguised form of rural life. In Henry Augustus Ferguson's *Glen Falls, New York*, for example, a paper mill seems as much a part of the landscape as the trees and mountains behind it; and even in so doleful a painting as Winslow Homer's *The Morning Bell*, it is not the place of work (a cotton mill) that is shown to be the source of unhappiness so much as the inescapable obligation of work on a beautiful morning. By contrast, in *American Iron Mill* Cope has caught the unnatural and alienating aesthetic of industrialism. It is not the moon or stars that light this night sky but the fire and smoke pouring from a country iron mill. Indeed, so powerful are the fires from the mill that they leave room for little else. The smoke does not share space with the clouds but crowds them out of sight, and when we look at the lake below the mill, we see that it has nothing of nature to mirror back. It can only reflect the fires shooting in the sky from the iron works' chimneys.

The Flower Seller by Julian Alden Weir. Weir's painting was literally cut by him from a larger painting, *In the Park*, in which a child offers flowers to passers-by on behalf of a blind figure behind her, who holds up a sign saying "please by." By comparison with the larger painting with its contrasts of wealth and poverty, *The Flower Seller* is far less pointed economically and much more maudlin. Yet in the context of "The Working American" and juxtaposed as it is with Seymour Guy's *The Little Sweeper*, a romanticized view of a child street-cleaner getting a drink of water, the poignancy of *The Flower Seller* comes through. We are not, as in Guy's painting, left with the illusion that such work is good for children and that they are happy doing it. Only the violets that the flower seller holds out show life in Weir's painting. The flower seller and the blind figure behind her are swaddled in drab brown clothes, and the flower seller herself does not even make eye contact with the viewer. Instead, she turns her pale face upward to an unpictured adult she hopes will buy her flowers; in urban and industrial America, children who went to work did not do so as helpers to adults but as miniature adults—cheap substitutes in factories and coal mines, more appealing beggars on the city streets.

With its strategic use of a limited number of paintings, "The Working American" offers us a view of American art that has shamefully been ignored. It also makes us hope that the questions about art and economics that Abigail Booth Gerdts, who collected the paintings from galleries and museums across the country, and Patricia Hills, who wrote the text for the catalogue, have raised in this exhibit will not be ignored once "The Working American" completes its national tour. (The show will be at the Chicago Historical Society, mid-May through June; at the Birmingham Museum of Art, mid-July through August; at the New Jersey Museum in Trenton from the third week of September through October; and at the Lexington Museum of Our National Heritage from the end of November till January 4, 1981.)

For what the modest scale of "The Working American" suggests is not that the subject has been exhausted but that it needs more attention. We need to see not only American paintings, such as John Ferguson Weir's heroic, *Forging the Shaft*, that this show fails to include, we need photographs to put the whole turn-of-the century movement towards social realism in balance, and beyond this, we need to have the perspective on labor that European painting offers. We need to see how so class-conscious an artist as Ford Madox Brown sought to create a labor-oriented iconography in his *Work*, and how even so relatively conventional an artist as Hubert von Herkomer would in his *Castle Garden—Pressing to the West* offer a view of American immigrants (the country's new source of labor) that would make Charles Frederick Ulrich's grim, *In the Land of Promise—Castle Garden*, appear almost optimistic.

NICOLAUS MILLS

(Nicolaus Mills, who teaches English at Sarah Lawrence, is writing about the treatment of crowds in American art and literature.)

"The Working American" is part of "Bread and Roses"—District 1199's unique program of worksite exhibits, poetry readings, lectures, and employee discussions. Currently playing lunch breaks is a worker-created musical revue, *Taking Care*. —N.M.

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Books: DOES CHRISTIANITY EXIST?

IN SEARCH OF CHRISTIANITY

Ninian Smart

Harper & Row, $10.95, 320 pp.

Michael Zeik

YOU WOULD THINK, since I totally disagree with one (perhaps the major) of the theses of this book, that I did not like it, will not review it favorably, and refuse to recommend it to the general reader. In fact, I did like it, am going to review it favorably, and have no hesitation in recommending it.

The reason I can do all three, despite my disagreement with the book's principal conclusion, is that Ninian Smart is an alert phenomenologist with a keen eye for significant religious behavior, who proceeds intelligently in the unraveling of the probable social and historical causes of these variant religious behaviors. I found it fascinating, therefore, to read his descriptions and analyses of the behavioral facts, even though I came to a divergent conclusion having read them.

The author's conclusion is this: Christianity is such "a kaleidoscope of different lived interpretations of the meaning of faith," that "it is doubtful whether there is some *essential* Christianity." "What," he asks elsewhere, "do the Amish of Pennsylvania have in common with a Zulu (African) Zion?"

As for myself, I not only find an 'essence' beneath the widely differing forms of Christianity practiced around the world, but I even found it, presented forcibly enough, in this book. More on this in a moment.

Professor Smart, who teaches both in England and at the University of California, is the author of several works on religious phenomenology, including *The Long Search*, recently the basis for an excellent film series on public TV. As a phenomenologist, he has always restrained himself from making 'value judgments' regarding the relative virtues of the World Religions (Buddhism, Hinduism, Islam, etc.); he restrains himself here as well, when he discusses the relative merits of Orthodoxy, Roman Catholicism, European Protestantism, and the new African Churches.

He has, additionally, a novel and interesting way of dealing with his data. Rather than proceeding chronologically from the Early Church and Scriptures, through the Middle Ages and Reformation, to the present Christian behavioral patterns in Rome, Constantinople, etc.; he *begins* in twentieth century Lake Como, Italy; in an Orthodox Romanian village; a Swedish town; an African tribe, etc., and proceeds *backwards* from the observed religious behavior to the historical and theological reasons for the divergent expressions of faith.

I wish, as a matter of fact, that he had devoted more time to this particular section of the book; for while I found the chapter on contemporary Orthodoxy most satisfying, the one on modern Roman Catholicism seemed sketchy. That the captivity of much of the Orthodox Church, under Islam, is responsible for its thrust to 'conserve' rather than to 'convert,' is a useful insight. That the cult of the Virgin Mary fits in with Italian 'macho,' explains somewhat less. The Gospel of Luke was not, after all, written at Lake Como.

If I wanted (contrary to the holiday spirit in which I write this review), I could carp also on the dozen-or-so infelicities of style scattered throughout the book. The author speaks, for example, of the "fractured fabric" of doctrine and philosophy in Reformation Europe. (Professor Smart's sojourn in America has left its mark; I never read an Englishman who fractured a fabric before.) But set this down to a busy author and a lazy editor; Smart deserved better.

But allow me, somewhat indirectly, to get back to the matter of the conclusion. What was, alone, worth the price of the book to me, was the job done on those scholars of comparative religion, and they are legion, who insist on lumping together all mystical experience—Islamic, Buddhist, Taoist, Hindu, Christian, etc—as if the mystics from all these religious traditions had shared an identical encounter.

The author does well, I think, at this point, to compare spiritual ecstasy with sexual. (The mystics, themselves, do this often enough.) Simply because a man and a woman making love in Tibet are performing the same essential calisthenics as a pair of lovers in Spain, we are not entitled to assume that they are all interpreting the experience identically. And the *interpretation* is a major part of the sexual experience. (I would go somewhat further than the author: the same physical fact of sexual intercourse can express the entire spectrum of human emotion, from the most tender, personal love, to—in the instance of rape—the most violent, impersonal detestation.)

Why then, asks the author, must we assume that the Buddhist and Hindu mystic are experiencing, in meditative trance, the very same thing as Teresa of Avila and John of the Cross? We must turn, he insists, to the *context* of each of these mystical traditions, if we hope to understand the import of the experiences related. And the contexts are widely divergent.

Perceptive. But doesn't the fact that the author distinguishes between Christian and non-Christian mysticism suggest

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that there is some underlying essence to the Christian experience?

Smart claims otherwise. Christ is a far more elusive personality than either the (Theravada) Buddha, or the Prophet Mohammed. I agree; both of the latter insist, to begin with, that they are nothing more than human teachers. I grant, also, that the Gospels present us with many faces of Christ; Christ the Preacher, who is emulated chiefly by the Protestants; the Christ who, in the Supper, initiated the liturgy—followed, preeminently, by the Orthodox. Add to these, the Christ of solitary prayer, the Christ who fasted in the desert: model for monks and contemplatives; as well as the Bridegroom who feasted and celebrated with his church.

All of this and much more, I contend, does not add up to there being "only Christianities, and nowhere a Christianity." And the reason for this is observed by our astute phenomenologist, himself—observed, but not utilized in his general conclusion.

In all other religious traditions, Smart observes, it is the body of intuitions and teachings which are all-important. Jesus had intuitions also, and he taught us many things. But more important than the entire body of his teachings was the body of his flesh, and what he did with it. "The Master taught," is a phrase that appears over and over in the World Religions. "Consummatum est," was spoken, apparently, only once.

Essence enough for me.

Poverty, education, & equality

SMALL FUTURES

INEQUALITY AND THE LIMITS OF LIBERAL REFORM

Richard H. de Lone for the Carnegie Council on Children

Harcourt Brace Jovanovich, $12.95, 258 pp.

Herbert J. Gans

THE SUCCESS and failures of the War on Poverty led a number of policymakers and policy analysts to realize that poverty is essentially a corollary of economic and political inequality, and that ultimately, it can be eliminated by redistributing some income, wealth and power from the rich to the poor. Before this conception of poverty could even begin to become the conventional wisdom, however, it was short-circuited by the stagflation of the early 1970s, and the resulting taxpayer reluctance to spend additional monies on the poor. The economic downturn was accompanied by the emergence of the neoconservatives, who argued that giving poor people economic aid was throwing money at problems; and behind them lurked ultraconservatives who proposed that the poor were too inept and depraved to benefit from such aid, or that they would actually be hurt further by policies intended to help them.

In recent years, the outpouring from publications owned or taken over by conservatives has nearly overwhelmed writers who view poverty as inequality. Consequently, it was good news that the Carnegie Council on Children concluded its studies and deliberations by resuscitating the redistributive approach and proposing—in *All Our Children*, authored by Kenneth Keniston and the Council—a wide range of family policies based on this approach.

De Lone's *Small Futures* is also a "Council book" but it is more theoretical, seeking to trace the deprivations of poor children to "the inherent conflict between the inegalitarian consequences of a liberal economy and the egalitarian ideal of a liberal political democracy." To be precise, de Lone argues that the historic American concept of equality of opportunity has resulted in a variety of schemes to educate, train, counsel and otherwise "improve" poor children in order to prepare them to compete with nonpoor children on an equal basis in the adult race for material success, prestige, and power.

Equality of opportunity is very different from equality of results, however,

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and according to de Lone, schemes to improve the poor are nothing but a cop-out. They claim to be redistributive because, by assuming that the improved children will escape from poverty when they reach adulthood, they promise the achievement of more equality in the next generation. But in reality, such schemes merely postpone the pursuit of equality into an unspecified future, meanwhile discouraging the resort to effective antipoverty policies. The thinking behind the educational approach to poverty is similar to that of some child welfare experts, who seek to transform poor children into nonpoor adults by taking them away from their natural parents and placing them in working- and middle-class foster homes. Even if both policies had the intended effects, which they do not, they fail to attack the economic causes of poverty, so that if a generation of poor children could actually be uplifted from poverty by education or foster care, they would simply be replaced by the newly poor people which our economy is constantly creating.

Most of *Small Futures* is devoted to demonstrating that educational and related improvement policies, and the psychological theories underlying them, do not work for the majority of poor children. Although de Lone underestimates the extent to which education has fueled the economic success of working- and lower-middle-class children, he is right to argue that it rarely helps the poor. In this connection, he restates a theory which seems self-evident from the historical record, but has not yet received enough empirical study: that schooling cannot lead to occupational success for children whose parents have not already obtained some occupational success and economic security. Poor youngsters who observe the occupational failures of the adults around them have no reason to expect real help from education; as a result, the school rarely offers them an effective escape-hatch from poverty even in those few instances in which it truly tries to do so. The school will, however, help children achieve further upward mobility once their parents have pulled themselves out of poverty. De Lone concludes, therefore, that "instead of trying to reduce inequality by helping children, we may be able to help children by reducing inequality," supporting full-employment policies and tax-reform schemes that redistribute income and wealth which had already been discussed in the Keniston book.

Since de Lone also questions the virtues of "classic liberalism," (read laissez-faire conservatism), *Small Futures* was harshly attacked in the *New York Times Book Review* by Diane Ravitch, perhaps the head Neoconservative for Education. Nevertheless, the very tone of her attack suggested a strong, if fearful, respect for the idea of equality, while similar attacks by hordes of neoconservative Goliaths against a tiny handful of egalitarian Davids indicate that the redistributive approach still retains considerable power in the world of intellectuals and policy analysts.

In the real world, where resources and power rather than ideas and policy proposals are being distributed, equality is faring less well, for Democrats and Republicans alike seem content to pile the new inequities generated by OPEC, inflation and 15% prime rates on top of the old ones already burdening the poor. Still, neoconservatives may be right to fear the egalitarian idea, for if the present recession worsens and produces dramatic unemployment rates among workers who have heretofore not experienced or expected layoffs, they may be ready to call for soak-the-rich legislation and controls on corporate prices, profits and power. To be sure, other, less egalitarian scenarios are also conceivable, and if the

REVIEWERS

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Great Depression is any guide, even this one may not significantly benefit the already poor. Nonetheless, should another New Deal be in the offing, it is likely to be more redistributive than the last one, and in that case books like *Small Futures* may suddenly turn out to be more practical than anyone now imagines.

Guilt is the mother of beauty

PROBLEMS, AND OTHER STORIES
John Updike
Knopf, $10.00, 260 pp.

Daniel M. Murtaugh

JOHN UPDIKE has a well-earned reputation as a writer whose sentences fix moments of experience with startling clarity, often with an uncannily well chosen simile or metaphor. Sometimes the larger designs of his fictions suffer by comparison with the miniaturistic brilliance of their details. The acuteness of his vision can be a distraction, a disembodied presence shouldering aside characters who are meant to interest us because of the limitations of their vision. This has always bothered me, for example, in the two "Rabbit" novels, despite my admiration for both of them.

Problems evades these problems, to a degree. The stories tend to move toward the fixing of a single mood or insight, and so the conflict of brilliant detail and larger design is less disturbing: the larger design is never that large. The protagonists are middle-aged men, somewhat embarrassed by how well they can see their own situations. They are capable of any insight the author chooses to burden them with. Since many of them are newly divorced or about to be divorced and so have just sloughed the skin of their customary lives, they smart at every touch with Updike's own characteristic hypersensitivity.

In their variations on themes of sex, guilt, and loss, the stories display a considerable variety of techniques. Two stories, "Problems" and "Guilt Gems," are extreme instances of tendencies found in a number of them. The first ostentatiously rejects narrative form for a series of math problems. Characters—estranged husband and wife, his lover—become A, B, and C. Their lives become accounts that won't balance and geometric configurations of guilt and pain. The rigorous abstraction isolates and intensifies the kernel of anguish in their situation.

"Guilt Gems" also departs from consecutive narrative, though not so far. We review with the hero, "Ferris, a divorced, middle-aged man, . . . in the blue ground of his midnight brain certain bright moments that never failed to make him feel terrible. Guilty. The treasure was of inestimable value." For Updike—if I may twist a line of Wallace Stevens—guilt is the mother of beauty. It is something to hold, to test the weight and texture of. It is a source of revelation. Those who would shirk it, by way of transactional analysis or one of the other psychological tickles of the Me Decade, become like Tod and Pumpkin, the lovers in another story whose shrinks are their "fairy godfathers": "For Tod was death and Pumpkin was hollow and the fairy godfathers had vanished, taking with them the lovers' best selves."

"Transaction," which describes an encounter in a hotel between an out-of-town father loaded down with Christmas presents and a hard-faced young prostitute who used to be a librarian, is a guilt gem with a vengeance. As so often in Updike, its relentless sexual explicitness is disheartening and scary. Icy, really, because the cold of the winter street never leaves their flesh.

The bafflement and guilty embarrassment that attends sex in this story recurs in several others, and a couple of times harks back to Augustine's *Confessions*, as a supporting text. One strangely effective story, "Augustine's Concubine," deals directly with the Saint and his struggle to free himself from his mistress of ten years and the mother of his son. Returning to Africa after his rejection of her, she maintains that opaque placidity that so infuriated him. She grows devout and in her celibate later life draws a conventual community to her. "It was as if her dynamic and egocentric lover, whom she had never failed to satisfy, in his rejection of her had himself failed, and had been rejected, even as his verbal storms swept the Mediterranean and transformed the world." There is one calculated anachronism: the lady smokes cigarettes. This gives the whole story an odd tilt, but to what end I am not sure.

The best stories, I think, are the ones that deal with modern American families in the process of dissolution. Even the ones that don't quite come off as wholes contain gems—guilt gems, in fact. Who could resist a story that begins, "Just before she went away to live with the red-bearded harpsichord-maker, our daughter asked us how to jitter-bug"? That about does it for one strain of American Social History, 1940-1972. Or who could improve on this flamboyant metaphor for what a divorced father hears in his daughter's voice on the phone as she contemplates the imminent

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death of the family dog: "And the child's voice, so sensible and simple up to this point, generated a catch, tears, premonitions of eternal loss; the gaudy parade of eternal loss was about to turn the corner, cymbals clanging, trombones triumphant, and enter her mind."

The very best stories, to my mind, are "Domestic Life in America," "Separating," and "Here Come the Maples." The latter two are about Richard and Joan Maple, who have figured in Updike stories reaching back to the fifties, several of which, including these, were beautifully realized in a television film a year or so ago. The temptation to quote must be resisted here, because it would be hard to know where to stop. Here the details and the large design mesh perfectly in the service of a favorite theme of Updike's, the ways in which fathers fail their sons and daughters. In the medium of our sense of having betrayed them, Updike suggests, our children's beauty becomes seraphic, unbearable. And he suggests it with such delicacy and grace, such mutually reinforcing compassion and irony, that we receive it as an authentic revelation.

In brief

LIFE IN THE FOREST, *by Denise Levertov, New Directions, $3.95, 135 pp.*

In Tantra the pessimistic fear of desire and pleasure that characterized early Buddhism was seen as but another form of bondage, and emphasis was placed on being-in-life without suppression of life forces but also without clinging or craving. Denise Levertov's book echoes that assertion and by depicting aspects of life and death, of decay and renewal, channels all thoughts and acts, including sex and the imagination, into spiritual growth. This vision enacts the gesture of Buddha touching the earth at the moment of enlightenment.

Life in the Forest falls here and there into maudlin or over-refined niceties, but it powerfully asserts itself in 'Chekhov' and the poems dedicated to the death of the poet's mother in Mexico. Chekhov stands for "the most absolute freedom from violence and lying." He inspired Levertov's engagement in anti-war demonstrations. He is the unseen, active moral force attacking the denial of life in the American stance on Vietnam and in the Hiroshima bombing.

Levertov's political commitment is subdued, as is her resentment, in Section III, at the failure of a love relationship, or poetry-as-being opposed to the narcissism of the self in S.IV. The heart of *Life in the Forest* is Levertov's mother's slow demise, the old woman's humble works and attention to detail, her moving through the leaves of delusion to the life that never dies, the "mani-jewel" of nirvana, that lies not apart from daily life but at its core.

It does not matter that the garden it took Levertov's mother twenty years to grow is full of weeds in a few days. Fire, wind, colors, water, are like the subtle, elusive beauty of human grief. They are only emblems of the Garden they adumbrate. We have to move from reality to dream, not from dream to reality, in order to face death with courage:

> Gardens vanish. She was an alien
> here,
> as I am. Her death
> was not Mexico's business. The
> garden though
> was a hostage. Old gods
> took back their own.

N.E. CONDINI

Correspondence

(Continued from page 162)

There is no other part of the Christian community . . . that poses the problems to which Mr. Davis is reacting."

Put simply, Mr. Davis is a "fallen-away" Catholic, not an ex-Catholic, and we all know that a "fallen-away" Catholic is still a Catholic. If he really had the monkey of catechetical indoctrination off his back, he would feel no need to reject *all* religious institutions in order to maintain his rejection of the Roman hierarchy and their preposterous claims. It is the common phenomenon of the failed rebellion against Catholic authority that the would-be ex-Catholic can find no *other* authority that he or she can accept and respect. This is the most pernicious aspect of the indoctrination.

In 1964 when I left the Roman church, I instinctively knew it was necessary to join an alternate church. To merely reject Romanism without voicing a choice of what one considers better than it is not to leave at all. In some ways it has been a slow process, but rewarding, and I now have the joy of actually *feeling* Protestant and knowing why I prefer it that way. . . . Since the Roman hierarchy is so singularly resistant to reform, one may be able to accomplish more as an Anglican, Lutheran, Orthodox, Methodist, or some other Christian adherent. . . .

VINCENT A. INDOVINA, M.D.

Papal policy

Hollis, N.Y.

To the Editors: While "Who's Disturbing the Faithful?" [Editorial, Feb. 1] is an obvious retort to Rome's censure of Father Küng, some such heading as "Whatever Happened to Collegiality and Dialogue?" would have made your point just as clearly and a little more subtly.

Emotionally I'm rooting for Father Küng but intellectually I have doubts about his position. Your columnist John Garvey has implied in the same issue that he may be more vulnerable in regard to Jesus's divinity and Mary's uniqueness than papal infallibility. The exercise of papal infallibility only makes sense if exercised rarely, very rarely, and even its exercise may not result in any significant development or confirmation of faith and morals. The dogma of Mary's Assumption rounds out as it were the Immaculate Conception but perhaps an understanding of her Magnificat and her spiritual motherhood of Jesus and us is a more valuable truth in this life. Most importantly a belief in Jesus's divinity is most essential to being a Christian.

Secondly, unless there is a reversal of current prevailing trends . . . the establishment of anything resembling "a permanent Vatican arena for peer evaluation of questionable positions" seems to have next to no chance of being implemented. The indications are that a tougher papal and magisterial policy is being forged

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and that a greater degree of centralization in ecclesiastical affairs is underway. Since Pope John Paul II has occupied the office, much attention and publicity has been given to his captivating personality. Maybe it's time to cease observing every papal gesture and start paying more attention to the underlying thrust of papal actions. That approach may cause some pain but at least unnecessary shock may be avoided. ROLAND LAIRD

Chaffing dish

New Orleans

To the Editors: Your magazine is always a major source of intellectual stimulation for me, but I took a special delight in Dolores Leckey's article, "Mixed and Ambiguous" [Feb. 1]. The mechanics of family life are the daily battleground for Christian principles for "most of us ordinary lay people," especially for women perhaps, yet seldom is the need for "fluid boundaries . . . latitude and elasticity" treated so calmly and helpfully in a discussion of philosophical matters. The ambiguity inherent in family love, where commitment and conflict can flourish side by side, is partially explained by the idea that "every family member experiences a different social reality."

Yet my imagination was most caught by her phrase, "the wheat and the chaff growing side by side." In fact, I believe, the chaff is the protective coat of the wheat kernel itself. The kernel carries the germ of growth and the food value for which we raise it, but the tough chaff keeps it whole. More than just neighbors, they are the two parts of a whole. Somehow integrity requires conflict. Without the chaff, the grain would be eaten by insects before we harvested it; the wind blows the chaff away, and we have good food.

We remove the protective coat and eat the seed, but we compensate the plant by carefully planting a small portion, so more wheat grows than would grow without us. There is conflict, but we keep our integrity and all is well. The nourishment enables us to care for the crop.

Talking about wheat makes the ambiguity seem simple and controlled, whereas in human relations more vivid reactions tend to result. The rule of biology is species survival. In human social transactions, opposition and balance are standard procedure. Yet we are held together by our kinships, our humanness, our religion, our family or country.

MARY D. MURRAY

Commonweal welcomes letters on subjects treated in its pages. Letters of not more than 250 or 300 words naturally have a better chance of being published.

Schlesinger replies

New York

To the Editors: Mr. Powers handsomely concedes, in his rejoinder to my comment on his book, *The Man Who Kept the Secrets*, "Some of Mr. Schlesinger's claims, alas, are true" [March 14]. I don't know how many points in my review this dispensation covers; but I thank him for it in any case.

He clings, however, to his thesis that the CIA has always been the obedient servant of the White House, never pursuing its own policies for its own reasons. He admits that, "armed with secret knowledge, and experienced in conspiracy, intelligence services are in an ideal position to aspire to independence, and even to rule"—but this proposition, in his view, applies only to the FBI, not at all to the CIA. Of course CIA people are far more sophisticated than FBI people. But that may only render them the more subtle in the methods by which they protect national security, as they see it, from the timidity of transient political masters. In this connection, I commend to Mr. Powers *Inside Story*, the recent book by the veteran London correspondent Chapman Pincher showing in detail the ways in which the British intelligence services, domestic and foreign, elude political oversight.

Mr. Powers, requesting "examples of major operations undertaken by the CIA on its own," says I cited none. Actually I listed several such operations in *Commonweal* of February 29: the CIA mail-opening operations; the CIA program of testing behavior-altering drugs on innocent bystanders; as well as operations the CIA initiated and, by cooking intelligence, sold to presidents, such as the attempted overthrow of Sukarno in 1958 and the invasion of Cuba in 1960-61. The reports, ignored by Mr. Powers, of President Eisenhower's Board of Consultants of Foreign Intelligence Activities, give further evidence of CIA's addiction to "pursuing its own policies for its own reasons."

On the question of the assassination plots against Castro, Mr. Powers repeats his previous discussion in *The Man Who Kept the Secrets*. Rather than repeat my previous discussion in *Robert Kennedy and His Times*, I refer interested readers to the analysis in chapter 21 of that book. It does seem odd to me that, in his rejoinder as in his book, Mr. Powers seems determined to place all the blame for the Castro assassination plots on the Kennedys, when these plots began in the Eisenhower administration and continued well into the Johnson administration. If the CIA never made a move except at the direct order of presidents, then why were not Eisenhower and Johnson equally culpable? Why does Mr. Powers ascribe all guilt to Kennedy? ("The Irish are a fair people," said Dr. Johnson; "they never speak well of one another.") One would think that the president, who, by the Powers CIA thesis, must have originated the assassination plotting inherited by Kennedy, would get his sternest censure; but Mr. Powers has not a word to say against (or about) Eisenhower in his rejoinder. I must add that I know of no evidence indicating that Eisenhower directed or authorized the murder of Castro. ARTHUR SCHLESINGER, JR.

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